

Annual Report for Town of Lockport Industrial Development Agency

Fiscal Year Ending: 12/31/2025

Run Date: 04/16/2026

Status: CERTIFIED

Certified Date: 04/16/2026

**Governance Information (Authority-Related)**

Question	Response	URL(if Applicable)
1. Has the Authority prepared its annual report on operations and accomplishments for the reporting period as required by section 2800 of PAL?	Yes	<a href="https://www.lockporteconomicdevelopment.com/annual-report/">https://www.lockporteconomicdevelopment.com/annual-report/</a>
2. As required by section 2800(9) of PAL, did the Authority prepare an assessment of the effectiveness of its internal controls?	Yes	<a href="https://www.lockporteconomicdevelopment.com/wp-content/uploads/2026/01/2025-Assessment-Policy-of-Effectiveness.pdf">https://www.lockporteconomicdevelopment.com/wp-content/uploads/2026/01/2025-Assessment-Policy-of-Effectiveness.pdf</a>
3. Has the lead audit partner for the independent audit firm changed in the last five years in accordance with section 2802(4) of PAL?	Yes	N/A
4. Does the independent auditor provide non-audit services to the Authority?	No	N/A
5. Does the Authority have an organization chart?	Yes	<a href="https://www.lockporteconomicdevelopment.com/wp-content/uploads/2022/01/2021-IDA-Organizational-Chart.pdf">https://www.lockporteconomicdevelopment.com/wp-content/uploads/2022/01/2021-IDA-Organizational-Chart.pdf</a>
6. Are any Authority staff also employed by another government agency?	Yes	Town of Lockport
7. Does the Authority have Claw Back agreements?	Yes	N/A
8. Has the Authority posted their mission statement to their website?	Yes	<a href="https://www.lockporteconomicdevelopment.com/wp-content/uploads/2025/01/2024-Mission-Statement-Performance-Goals-with-metrics.pdf">https://www.lockporteconomicdevelopment.com/wp-content/uploads/2025/01/2024-Mission-Statement-Performance-Goals-with-metrics.pdf</a>
9. Has the Authority's mission statement been revised and adopted during the reporting period?	No	N/A
10. Attach the Authority's measurement report, as required by section 2824-a of PAL and provide the URL?		<a href="https://www.lockporteconomicdevelopment.com/wp-content/uploads/2026/02/2025-PERFORMANCE-MEASUREMENT-REPORT.pdf">https://www.lockporteconomicdevelopment.com/wp-content/uploads/2026/02/2025-PERFORMANCE-MEASUREMENT-REPORT.pdf</a>

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**Governance Information (Board-Related)**

Question	Response	URL(If Applicable)
1. Has the Board established a Governance Committee in accordance with Section 2824(7) of PAL?	Yes	N/A
2. Has the Board established an Audit Committee in accordance with Section 2824(4) of PAL?	Yes	N/A
3. Has the Board established a Finance Committee in accordance with Section 2824(8) of PAL?	Yes	N/A
4. Provide a URL link where a list of Board committees can be found (including the name of the committee and the date established):		<a href="https://www.lockporteconomicdevelopment.com/ida_board/">https://www.lockporteconomicdevelopment.com/ida_board/</a>
5. Does the majority of the Board meet the independence requirements of Section 2825(2) of PAL?	Yes	N/A
6. Provide a URL link to the minutes of the Board and committee meetings held during the covered fiscal year		<a href="https://www.lockporteconomicdevelopment.com/meetings-agendas/">https://www.lockporteconomicdevelopment.com/meetings-agendas/</a>
7. Has the Board adopted bylaws and made them available to Board members and staff?	Yes	<a href="https://www.lockporteconomicdevelopment.com/wp-content/uploads/2025/11/2025-BYLAWS.pdf">https://www.lockporteconomicdevelopment.com/wp-content/uploads/2025/11/2025-BYLAWS.pdf</a>
8. Has the Board adopted a code of ethics for Board members and staff?	Yes	<a href="https://www.lockporteconomicdevelopment.com/wp-content/uploads/2025/11/2025-Code-of-Ethics.pdf">https://www.lockporteconomicdevelopment.com/wp-content/uploads/2025/11/2025-Code-of-Ethics.pdf</a>
9. Does the Board review and monitor the Authority's implementation of financial and management controls?	Yes	N/A
10. Does the Board execute direct oversight of the CEO and management in accordance with Section 2824(1) of PAL?	Yes	N/A
11. Has the Board adopted policies for the following in accordance with Section 2824(1) of PAL?		
Salary and Compensation	Yes	N/A
Time and Attendance	Yes	N/A
Whistleblower Protection	Yes	N/A
Defense and Indemnification of Board Members	Yes	N/A
12. Has the Board adopted a policy prohibiting the extension of credit to Board members and staff in accordance with Section 2824(5) of PAL?	Yes	N/A
13. Are the Authority's Board members, officers, and staff required to submit financial disclosure forms in accordance with Section 2825(3) of PAL?	Yes	N/A
14. Was a performance evaluation of the board completed?	Yes	N/A
15. Was compensation paid by the Authority made in accordance with employee or union contracts?	Yes	N/A
16. Has the board adopted a conditional/additional compensation policy governing all employees?	No	
17. Has the board adopted a Uniform Tax Exemption Policy(UTEP) according to Section 874(4) of GML?	Yes	<a href="https://www.lockporteconomicdevelopment.com/wp-content/uploads/2025/11/2025-UTEP-with-Renewable-Energy-final.pdf">https://www.lockporteconomicdevelopment.com/wp-content/uploads/2025/11/2025-UTEP-with-Renewable-Energy-final.pdf</a>

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**Board of Directors Listing**

Name	Anderson, Kristin M	Nominated By	Local
Chair of the Board	No	Appointed By	Local
If yes, Chair Designated by		Confirmed by Senate?	No
Term Start Date	12/15/2022	Has the Board Member/Designee Signed the Acknowledgement of Fiduciary Duty?	Yes
Term Expiration Date	12/31/2029	Complied with Training Requirement of Section 2824?	Yes
Title		Does the Board Member/Designee also Hold an Elected or Appointed State Government Position?	No
Has the Board Member Appointed a Designee?		Does the Board Member/Designee also Hold an Elected or Appointed Municipal Government Position?	No
Designee Name		Ex-Officio	

Name	Antkowiak, Daniel	Nominated By	Local
Chair of the Board	No	Appointed By	Local
If yes, Chair Designated by		Confirmed by Senate?	N/A
Term Start Date	1/1/2016	Has the Board Member/Designee Signed the Acknowledgement of Fiduciary Duty?	Yes
Term Expiration Date	12/31/2034	Complied with Training Requirement of Section 2824?	Yes
Title		Does the Board Member/Designee also Hold an Elected or Appointed State Government Position?	No
Has the Board Member Appointed a Designee?		Does the Board Member/Designee also Hold an Elected or Appointed Municipal Government Position?	No
Designee Name		Ex-Officio	

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<b>Name</b>	Chatt, Jeanine	<b>Nominated By</b>	Local
<b>Chair of the Board</b>	No	<b>Appointed By</b>	Local
<b>If yes, Chair Designated by</b>		<b>Confirmed by Senate?</b>	N/A
<b>Term Start Date</b>	1/1/2020	<b>Has the Board Member/Designee Signed the Acknowledgement of Fiduciary Duty?</b>	Yes
<b>Term Expiration Date</b>	12/31/2026	<b>Complied with Training Requirement of Section 2824?</b>	Yes
<b>Title</b>		<b>Does the Board Member/Designee also Hold an Elected or Appointed State Government Position?</b>	No
<b>Has the Board Member Appointed a Designee?</b>		<b>Does the Board Member/Designee also Hold an Elected or Appointed Municipal Government Position?</b>	No
<b>Designee Name</b>		<b>Ex-Officio</b>	

<b>Name</b>	DiCarlo, Darlene	<b>Nominated By</b>	Local
<b>Chair of the Board</b>	No	<b>Appointed By</b>	Local
<b>If yes, Chair Designated by</b>		<b>Confirmed by Senate?</b>	N/A
<b>Term Start Date</b>	1/1/2020	<b>Has the Board Member/Designee Signed the Acknowledgement of Fiduciary Duty?</b>	Yes
<b>Term Expiration Date</b>	12/31/2026	<b>Complied with Training Requirement of Section 2824?</b>	Yes
<b>Title</b>		<b>Does the Board Member/Designee also Hold an Elected or Appointed State Government Position?</b>	No
<b>Has the Board Member Appointed a Designee?</b>		<b>Does the Board Member/Designee also Hold an Elected or Appointed Municipal Government Position?</b>	Yes
<b>Designee Name</b>		<b>Ex-Officio</b>	

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Name	Fragale, Todd P	Nominated By	Local
Chair of the Board	Yes	Appointed By	Local
If yes, Chair Designated by	Elected by Board	Confirmed by Senate?	N/A
Term Start Date	1/1/2016	Has the Board Member/Designee Signed the Acknowledgement of Fiduciary Duty?	Yes
Term Expiration Date	12/31/2028	Complied with Training Requirement of Section 2824?	Yes
Title		Does the Board Member/Designee also Hold an Elected or Appointed State Government Position?	No
Has the Board Member Appointed a Designee?		Does the Board Member/Designee also Hold an Elected or Appointed Municipal Government Position?	No
Designee Name		Ex-Officio	

Name	Kuczka, Terry J	Nominated By	Local
Chair of the Board	No	Appointed By	Local
If yes, Chair Designated by		Confirmed by Senate?	No
Term Start Date	1/15/2023	Has the Board Member/Designee Signed the Acknowledgement of Fiduciary Duty?	Yes
Term Expiration Date	12/31/2030	Complied with Training Requirement of Section 2824?	Yes
Title		Does the Board Member/Designee also Hold an Elected or Appointed State Government Position?	No
Has the Board Member Appointed a Designee?		Does the Board Member/Designee also Hold an Elected or Appointed Municipal Government Position?	No
Designee Name		Ex-Officio	

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<b>Name</b>	Runk, Robert M	<b>Nominated By</b>	Local
<b>Chair of the Board</b>	No	<b>Appointed By</b>	Local
<b>If yes, Chair Designated by</b>		<b>Confirmed by Senate?</b>	N/A
<b>Term Start Date</b>	1/19/2013	<b>Has the Board Member/Designee Signed the Acknowledgement of Fiduciary Duty?</b>	Yes
<b>Term Expiration Date</b>	12/31/2031	<b>Complied with Training Requirement of Section 2824?</b>	Yes
<b>Title</b>		<b>Does the Board Member/Designee also Hold an Elected or Appointed State Government Position?</b>	No
<b>Has the Board Member Appointed a Designee?</b>		<b>Does the Board Member/Designee also Hold an Elected or Appointed Municipal Government Position?</b>	No
<b>Designee Name</b>		<b>Ex-Officio</b>	

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**Staff Listing**

Name	Title	Group	Department / Subsidiary	Union Name	Bargaining Unit	Full Time/ Part Time	Exempt	Base Annualized Salary	Actual salary paid to the Individual	Over time paid by Authority	Performance Bonus	Extra Pay	Other Compensation/ Allowances/ Adjustments	Total Compensation	Individual also paid by another entity to perform the work of the authority	If yes Is payment made by state or local government
Sy, Thomas A	Coordinator of Economic Development	Executive	Town of Lockport IDA			FT	Yes	\$45,131.46	\$45,131.46	\$0.00	\$0.00	\$0.00	\$0.00	\$45,131.46	Yes	Yes
Winters, Maureen	Administrative Assistant	Administrative and Clerical		CSEA		PT	Yes	\$10,585.85	\$10,585.85	\$0.00	\$0.00	\$0.00	\$0.00	\$10,585.85	Yes	Yes

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**Benefit Information**

During the fiscal year, did the authority continue to pay for any of the above mentioned benefits for former staff or individuals affiliated with the authority after those individuals left the authority?	No
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**Board Members**

Name	Title	Severance Package	Payment For Unused Leave	Club Memberships	Use of Corporate Credit Cards	Personal Loans	Auto	Transportation	Housing Allowance	Spousal / Dependent Life Insurance	Tuition Assistance	Multi-Year Employment	None of these benefits	Other
Anderson, Kristin M	Board of Directors												X	
Antkowiak, Daniel	Board of Directors												X	
Chatt, Jeanine	Board of Directors												X	
DiCarlo, Darlene	Board of Directors												X	
Fragale, Todd P	Board of Directors												X	
Kuczka, Terry J	Board of Directors												X	
Runk, Robert M	Board of Directors												X	

**Staff**

Name	Title	Severance Package	Payment For Unused Leave	Club Memberships	Use of Corporate Credit Cards	Personal Loans	Auto	Transportation	Housing Allowance	Spousal / Dependent Life Insurance	Tuition Assistance	Multi-Year Employment	None of these benefits	Other
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**Subsidiary/Component Unit Verification**

Is the list of subsidiaries, as assembled by the Office of the State Comptroller, correct?	Yes
Are there other subsidiaries or component units of the Authority that are active, not included in the PARIS reports submitted by this Authority and not independently filing reports in PARIS?	No

Name of Subsidiary/Component Unit	Status
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**Request Subsidiary/Component Unit Change**

Name of Subsidiary/Component Unit	Status	Requested Changes
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**Request Add Subsidiaries/Component Units**

Name of Subsidiary/Component Unit	Establishment Date	Purpose of Subsidiary/Component Unit
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**Request Delete Subsidiaries/Component Units**

Name of Subsidiary/Component Unit	Termination Date	Reason for Termination	Proof of Termination Document Name
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**Summary Financial Information**
**SUMMARY STATEMENT OF NET ASSETS**

			Amount
<b>Assets</b>			
<b>Current Assets</b>			
	Cash and cash equivalents		\$1,935,938.00
	Investments		\$0.00
	Receivables, net		\$0.00
	Other assets		\$716.00
	<b>Total current assets</b>		<b>\$1,936,654.00</b>
<b>Noncurrent Assets</b>			
	Restricted cash and investments		\$0.00
	Long-term receivables, net		\$0.00
	Other assets		\$0.00
	<b>Capital Assets</b>		
		Land and other nondepreciable property	\$1,068,542.00
		Buildings and equipment	\$0.00
		Infrastructure	\$0.00
		Accumulated depreciation	\$0.00
		<b>Net Capital Assets</b>	<b>\$1,068,542.00</b>
	<b>Total noncurrent assets</b>		<b>\$1,068,542.00</b>
	<b>Total assets</b>		<b>\$3,005,196.00</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
	Accounts payable		\$65,448.00
	Pension contribution payable		\$0.00
	Other post-employment benefits		\$0.00
	Accrued liabilities		\$0.00
	Deferred revenues		\$0.00
	Bonds and notes payable		\$0.00
	Other long-term obligations due within one year		\$6,160.00
	<b>Total current liabilities</b>		<b>\$71,608.00</b>
<b>Noncurrent Liabilities</b>			

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	Pension contribution payable		\$0.00
	Other post-employment benefits		\$0.00
	Bonds and notes payable		\$24,640.00
	Long term leases		\$0.00
	Other long-term obligations		\$0.00
	Total noncurrent liabilities		\$24,640.00
<b>Total liabilities</b>			\$96,248.00
<b>Net Asset (Deficit)</b>			
<b>Net Assets</b>			
	Invested in capital assets, net of related debt		\$1,037,742.00
	Restricted		\$0.00
	Unrestricted		\$1,871,206.00
	Total net assets		\$2,908,948.00

**SUMMARY STATEMENT OF REVENUE, EXPENSES AND CHANGES IN NET ASSETS**

		Amount
<b>Operating Revenues</b>		
	Charges for services	\$78,573.00
	Rental and financing income	\$0.00
	Other operating revenues	\$53,800.00
	Total operating revenue	\$132,373.00
<b>Operating Expenses</b>		
	Salaries and wages	\$55,717.00
	Other employee benefits	\$0.00
	Professional services contracts	\$42,134.00
	Supplies and materials	\$0.00
	Depreciation and amortization	\$617.00
	Other operating expenses	\$35,610.00
	Total operating expenses	\$134,078.00
<b>Operating income (loss)</b>		(\$1,705.00)
<b>Nonoperating Revenues</b>		
	Investment earnings	\$48,573.00
	State subsidies/grants	\$0.00
	Federal subsidies/grants	\$0.00

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	Municipal subsidies/grants		\$0.00
	Public authority subsidies		\$0.00
	Other nonoperating revenues		\$0.00
	Total nonoperating revenue		\$48,573.00
<b>Nonoperating Expenses</b>			
	Interest and other financing charges		\$0.00
	Subsidies to other public authorities		\$0.00
	Grants and donations		\$0.00
	Other nonoperating expenses		\$0.00
	Total nonoperating expenses		\$0.00
	Income (loss) before contributions		\$46,868.00
<b>Capital contributions</b>			\$0.00
<b>Change in net assets</b>			\$46,868.00
<b>Net assets (deficit) beginning of year</b>			\$2,862,080.00
<b>Other net assets changes</b>			\$0.00
<b>Net assets (deficit) at end of year</b>			\$2,908,948.00

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**Current Debt**

Question		Response
1.	Did the Authority have any outstanding debt, including conduit debt, at any point during the reporting period?	Yes
2.	If yes, has the Authority issued any debt during the reporting period?	No

**New Debt Issuances**

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**Schedule of Authority Debt**

Type of Debt			Statutory Authorization(\$)	Outstanding Start of Fiscal Year(\$)	New Debt Issuances(\$)	Debt Retired (\$)	Outstanding End of Fiscal Year(\$)
State Obligation	State Guaranteed						
State Obligation	State Supported						
State Obligation	State Contingent Obligation						
State Obligation	State Moral Obligation						
Other State-Funded	Other State-Funded						
Authority Debt - General Obligation	Authority Debt - General Obligation						
Authority Debt - Revenue	Authority Debt - Revenue						
Authority Debt - Other	Authority Debt - Other		0.00	36,960.00	0.00	6,160.00	30,800.00
Conduit		Conduit Debt	0.00	13,697,805.00	0.00	0.00	13,697,805.00
Conduit		Conduit Debt - Pilot Increment Financing					
<b>TOTALS</b>			0.00	13,734,765.00	0.00	6,160.00	13,728,605.00

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**Real Property Acquisition/Disposal List**

<b>1.Address Line1</b>	1060 Junction Rd
<b>Address Line2</b>	
<b>City</b>	LOCKPORT
<b>State</b>	NY
<b>Postal Code</b>	14094
<b>Property Description</b>	Vacant Lot/Undeveloped Land
<b>Fair Market Description</b>	Appraisal
<b>Transaction Date</b>	8/3/2025
<b>Purchaser Organization</b>	SIVA Powers America Inc.
<b>Market Rate(\$/square foot)</b>	
<b>Lease Rate(\$/square foot)</b>	
<b>Seller/Purchaser/Tenant Data</b>	
<b>Address Line1 Seller</b>	9260 Transit Rd
<b>State Seller</b>	NY
<b>Plus4 Seller</b>	
<b>Property Type Code</b>	REAL
<b>Address Line2:</b>	
<b>State</b>	NY
<b>Country</b>	United States
<b>Estimated Fair Market Value</b>	162000
<b>Transaction Type</b>	DISPOSITION SALE
<b>Purchase Sale Price</b>	\$162,000.00
<b>Relation with Authority Ind</b>	No
<b>City Seller</b>	BUFFALO
<b>Postal code seller</b>	14202
<b>Country Seller</b>	USA

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**Personal Property**

This Authority has indicated that it had no personal property disposals during the reporting period.

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**Property Documents**

Question		Response	URL (If Applicable)
1.	In accordance with Section 2896(3) of PAL, the Authority is required to prepare a report at least annually of all real property of the Authority. Has this report been prepared?	Yes	<a href="https://www.lockporteconomicdevelopment.com/wp-content/uploads/2026/02/2025-Real-Property-Report-for-PARIS.pdf">https://www.lockporteconomicdevelopment.com/wp-content/uploads/2026/02/2025-Real-Property-Report-for-PARIS.pdf</a>
2.	Has the Authority prepared policies, procedures, or guidelines regarding the use, awarding, monitoring, and reporting of contracts for the acquisition and disposal of property?	Yes	<a href="https://www.lockporteconomicdevelopment.com/wp-content/uploads/2025/01/2024-Policy-Manual.pdf">https://www.lockporteconomicdevelopment.com/wp-content/uploads/2025/01/2024-Policy-Manual.pdf</a>
3.	In accordance with Section 2896(1) of PAL, has the Authority named a contracting officer who shall be responsible for the Authority's compliance with and enforcement of such guidelines?	Yes	N/A

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IDA Projects

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**IDA Projects**

General Project Information		Project Tax Exemptions & PILOT	Payment Information	
Project Code	29011402			
Project Type	Lease	State Sales Tax Exemption	\$0.00	
Project Name	Bison Bag 2014 Project	Local Sales Tax Exemption	\$0.00	
		County Real Property Tax Exemption	\$13,590.00	
Project Part of Another Phase or Multi Phase	Yes	Local Property Tax Exemption	\$0.00	
Original Project Code	29010301	School Property Tax Exemption	\$34,248.95	
Project Purpose Category	Manufacturing	Mortgage Recording Tax Exemption	\$0.00	
Total Project Amount	\$1,600,000.00	Total Exemptions	\$47,838.95	
Benefited Project Amount	\$1,430,000.00	Total Exemptions Net of RPTL Section 485-b		
Bond/Note Amount		Pilot payment Information		
Annual Lease Payment	\$0.00		Actual Payment Made	Payment Due Per Agreement
Federal Tax Status of Bonds		County PILOT	\$10,388.43	\$10,388.43
Not For Profit	No	Local PILOT	\$0.00	\$0.00
Date Project approved	8/14/2014	School District PILOT	\$26,198.94	\$26,198.44
Did IDA took Title to Property	Yes	Total PILOT	\$36,587.37	\$36,586.87
Date IDA Took Title to Property	11/5/2014	Net Exemptions	\$11,251.58	
Year Financial Assistance is Planned to End	2032	Project Employment Information		
Notes				
Location of Project		# of FTEs before IDA Status	54.00	
Address Line1	5404 Crown Drive	Original Estimate of Jobs to be Created	15.00	
Address Line2		Average Estimated Annual Salary of Jobs to be Created(at Current Market rates)	40,000.00	
City	LOCKPORT	Annualized Salary Range of Jobs to be Created	20,000.00	To: 60,000.00
State	NY	Original Estimate of Jobs to be Retained	54.00	
Zip - Plus4	14094	Estimated Average Annual Salary of Jobs to be Retained(at Current Market rates)	40,000.00	
Province/Region		Current # of FTEs	128.00	
Country	United States	# of FTE Construction Jobs during Fiscal Year	0.00	
Applicant Information		Net Employment Change	74.00	
Applicant Name	5404 Crown Drive Inc & Bison Bag Inc.			
Address Line1	5404 Crown Drive	Project Status		
Address Line2				
City	LOCKPORT	Current Year Is Last Year for Reporting		
State	NY	There is no Debt Outstanding for this Project		
Zip - Plus4	14094	IDA Does Not Hold Title to the Property		
Province/Region		The Project Receives No Tax Exemptions		
Country	USA			

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General Project Information		Project Tax Exemptions & PILOT	Payment Information	
Project Code	29010902			
Project Type	Lease	State Sales Tax Exemption	\$0.00	
Project Name	Contracts Unlimited Expansion	Local Sales Tax Exemption	\$0.00	
		County Real Property Tax Exemption	\$4,781.00	
Project Part of Another Phase or Multi Phase	Yes	Local Property Tax Exemption	\$0.00	
Original Project Code	29010501	School Property Tax Exemption	\$12,048.00	
Project Purpose Category	Manufacturing	Mortgage Recording Tax Exemption	\$0.00	
Total Project Amount	\$500,000.00	Total Exemptions	\$16,829.00	
Benefited Project Amount	\$476,000.00	Total Exemptions Net of RPTL Section 485-b		
Bond/Note Amount		Pilot payment Information		
Annual Lease Payment	\$0.00		Actual Payment Made	Payment Due Per Agreement
Federal Tax Status of Bonds		County PILOT	\$2,388.51	\$2,388.51
Not For Profit	No	Local PILOT	\$0.00	\$0.00
Date Project approved	12/12/2008	School District PILOT	\$12,047.31	\$12,047.31
Did IDA took Title to Property	Yes	Total PILOT	\$14,435.82	\$14,435.82
Date IDA Took Title to Property	9/3/2009	Net Exemptions	\$2,393.18	
Year Financial Assistance is Planned to End	2025	Project Employment Information		
Notes				
Location of Project		# of FTEs before IDA Status	0.00	
Address Line1	5309 IDA Park North	Original Estimate of Jobs to be Created	10.00	
Address Line2		Average Estimated Annual Salary of Jobs to be Created(at Current Market rates)	20,000.00	
City	LOCKPORT	Annualized Salary Range of Jobs to be Created	18,000.00	To: 22,000.00
State	NY	Original Estimate of Jobs to be Retained	0.00	
Zip - Plus4	14094	Estimated Average Annual Salary of Jobs to be Retained(at Current Market rates)	20,000.00	
Province/Region		Current # of FTEs	32.00	
Country	United States	# of FTE Construction Jobs during Fiscal Year	0.00	
Applicant Information		Net Employment Change	32.00	
Applicant Name	DJF Holdings of WNY, LLC	Project Status		
Address Line1	5309 IDA Park North			
Address Line2				
City	LOCKPORT	Current Year Is Last Year for Reporting	Yes	
State	NY	There is no Debt Outstanding for this Project	Yes	
Zip - Plus4	14094	IDA Does Not Hold Title to the Property	Yes	
Province/Region		The Project Receives No Tax Exemptions	Yes	
Country	USA			

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General Project Information		Project Tax Exemptions & PILOT	Payment Information	
Project Code	29012401			
Project Type	Lease	State Sales Tax Exemption	\$0.00	
Project Name	Cornerstone FCU Back Office	Local Sales Tax Exemption	\$0.00	
		County Real Property Tax Exemption	\$7,051.68	
Project Part of Another Phase or Multi Phase	No	Local Property Tax Exemption	\$0.00	
Original Project Code		School Property Tax Exemption	\$23,236.50	
Project Purpose Category	Finance, Insurance and Real Estate	Mortgage Recording Tax Exemption	\$0.00	
Total Project Amount	\$7,074,000.00	Total Exemptions	\$30,288.18	
Benefited Project Amount	\$4,278,900.00	Total Exemptions Net of RPTL Section 485-b	\$0.00	
Bond/Note Amount		Pilot payment Information		
Annual Lease Payment	\$0.00		Actual Payment Made	Payment Due Per Agreement
Federal Tax Status of Bonds		County PILOT	\$0.00	\$0.00
Not For Profit	No	Local PILOT	\$0.00	\$0.00
Date Project approved	2/21/2024	School District PILOT	\$4,647.43	\$4,647.43
Did IDA took Title to Property	Yes	Total PILOT	\$4,647.43	\$4,647.43
Date IDA Took Title to Property	2/21/2024	Net Exemptions	\$25,640.75	
Year Financial Assistance is Planned to End	2039	Project Employment Information		
Notes	Cornerstone constructed a new branch and new drive thru and new back-office facility - IDA Induced only the Baack Offices.			
Location of Project		# of FTEs before IDA Status	26.00	
Address Line1	5810 S Transit Rd	Original Estimate of Jobs to be Created	10.00	
Address Line2		Average Estimated Annual Salary of Jobs to be Created(at Current Market rates)	41,600.00	
City	LOCKPORT	Annualized Salary Range of Jobs to be Created	35,000.00	To: 65,000.00
State	NY	Original Estimate of Jobs to be Retained	26.00	
Zip - Plus4	14094	Estimated Average Annual Salary of Jobs to be Retained(at Current Market rates)	41,600.00	
Province/Region		Current # of FTEs	34.00	
Country	United States	# of FTE Construction Jobs during Fiscal Year	0.00	
Applicant Information		Net Employment Change	8.00	
Applicant Name	Cornerstone FCU	Project Status		
Address Line1	6485 S Transit Rd			
Address Line2				
City	LOCKPORT	Current Year Is Last Year for Reporting		
State	NY	There is no Debt Outstanding for this Project		
Zip - Plus4	14094	IDA Does Not Hold Title to the Property		
Province/Region		The Project Receives No Tax Exemptions		
Country	USA			

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General Project Information		Project Tax Exemptions & PILOT	Payment Information
Project Code	29011901		
Project Type	Lease	State Sales Tax Exemption	\$0.00
Project Name	Cutom Leasing LLC	Local Sales Tax Exemption	\$0.00
		County Real Property Tax Exemption	\$13,396.20
Project Part of Another Phase or Multi Phase	No	Local Property Tax Exemption	\$0.00
Original Project Code		School Property Tax Exemption	\$44,142.90
Project Purpose Category	Manufacturing	Mortgage Recording Tax Exemption	\$0.00
Total Project Amount	\$8,000,000.00	Total Exemptions	\$57,539.10
Benefited Project Amount	\$8,000,000.00	Total Exemptions Net of RPTL Section 485-b	\$0.00
Bond/Note Amount		Pilot payment Information	
Annual Lease Payment	\$0.00		Actual Payment Made
Federal Tax Status of Bonds		County PILOT	\$4,015.67
Not For Profit	No	Local PILOT	\$0.00
Date Project approved	7/1/2019	School District PILOT	\$17,657.63
Did IDA took Title to Property	Yes	Total PILOT	\$21,673.30
Date IDA Took Title to Property	7/1/2019	Net Exemptions	\$35,865.80
Year Financial Assistance is Planned to End	2035	Project Employment Information	
Notes			
Location of Project		# of FTEs before IDA Status	53.00
Address Line1	4903 IDA Park Dr	Original Estimate of Jobs to be Created	5.00
Address Line2		Average Estimated Annual Salary of Jobs to be Created(at Current Market rates)	40,000.00
City	LOCKPORT	Annualized Salary Range of Jobs to be Created	35,000.00 To: 65,000.00
State	NY	Original Estimate of Jobs to be Retained	53.00
Zip - Plus4	14094	Estimated Average Annual Salary of Jobs to be Retained(at Current Market rates)	45,500.00
Province/Region		Current # of FTEs	94.50
Country	United States	# of FTE Construction Jobs during Fiscal Year	0.00
Applicant Information		Net Employment Change	41.50
Applicant Name	Custom Leasing LLC	Project Status	
Address Line1	4903 IDA Park Dr		
Address Line2			
City	LOCKPORT	Current Year Is Last Year for Reporting	
State	NY	There is no Debt Outstanding for this Project	
Zip - Plus4	14094	IDA Does Not Hold Title to the Property	
Province/Region		The Project Receives No Tax Exemptions	
Country	USA		

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General Project Information		Project Tax Exemptions & PILOT	Payment Information	
Project Code	20911502			
Project Type	Lease	State Sales Tax Exemption	\$0.00	
Project Name	Gooding Company, Inc. #2	Local Sales Tax Exemption	\$0.00	
		County Real Property Tax Exemption	\$5,278.80	
Project Part of Another Phase or Multi Phase	No	Local Property Tax Exemption	\$0.00	
Original Project Code		School Property Tax Exemption	\$17,394.60	
Project Purpose Category	Manufacturing	Mortgage Recording Tax Exemption	\$0.00	
Total Project Amount	\$700,000.00	Total Exemptions	\$22,673.40	
Benefited Project Amount	\$700,000.00	Total Exemptions Net of RPTL Section 485-b		
Bond/Note Amount		Pilot payment Information		
Annual Lease Payment	\$0.00		Actual Payment Made	Payment Due Per Agreement
Federal Tax Status of Bonds		County PILOT	\$4,864.46	\$4,864.46
Not For Profit	No	Local PILOT	\$0.00	\$0.00
Date Project approved	10/13/2015	School District PILOT	\$15,616.83	\$15,616.83
Did IDA took Title to Property	Yes	Total PILOT	\$20,481.29	\$20,481.29
Date IDA Took Title to Property	2/26/2016	Net Exemptions	\$2,192.11	
Year Financial Assistance is Planned to End	2030	Project Employment Information		
Notes	Gooding Company, Inc. Project #2 starts 2015 and ends 2030. PILOT 15 years. firm has 43 open and budgeted positions but is having difficulty hiring/retaining staff due to workforce crisis. As of 12/31/25 they have 3.5 open positions and just hired 2.5 positions in Q1 2026.			
Location of Project		# of FTEs before IDA Status	37.00	
Address Line1	5568 Davison Rd.	Original Estimate of Jobs to be Created	6.00	
Address Line2		Average Estimated Annual Salary of Jobs to be Created(at Current Market rates)	36,000.00	
City	LOCKPORT	Annualized Salary Range of Jobs to be Created	31,000.00	To: 45,000.00
State	NY	Original Estimate of Jobs to be Retained	37.00	
Zip - Plus4	14094	Estimated Average Annual Salary of Jobs to be Retained(at Current Market rates)	36,000.00	
Province/Region		Current # of FTEs	35.00	
Country	United States	# of FTE Construction Jobs during Fiscal Year	0.00	
Applicant Information		Net Employment Change	-2.00	
Applicant Name	Gooding Company, Inc / GJH Acquisition, LLC.			
Address Line1	5568 Davison Rd.	Project Status		
Address Line2				
City	LOCKPORT	Current Year Is Last Year for Reporting		
State	NY	There is no Debt Outstanding for this Project		
Zip - Plus4	14094	IDA Does Not Hold Title to the Property		
Province/Region		The Project Receives No Tax Exemptions		
Country	USA			

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General Project Information		Project Tax Exemptions & PILOT		Payment Information	
Project Code	29011201				
Project Type	Lease		State Sales Tax Exemption	\$0.00	
Project Name	Introl Design, Inc		Local Sales Tax Exemption	\$0.00	
Project Part of Another Phase or Multi Phase	No		County Real Property Tax Exemption	\$4,282.80	
Original Project Code			Local Property Tax Exemption	\$0.00	
Project Purpose Category	Manufacturing		School Property Tax Exemption	\$14,112.60	
Total Project Amount	\$850,000.00		Mortgage Recording Tax Exemption	\$0.00	
Benefited Project Amount	\$745,000.00		Total Exemptions	\$18,395.40	
Bond/Note Amount			Total Exemptions Net of RPTL Section 485-b		
Annual Lease Payment	\$0.00		Pilot payment Information		
Federal Tax Status of Bonds			Actual Payment Made		Payment Due Per Agreement
Not For Profit			County PILOT	\$3,753.25	\$3,753.25
Date Project approved	1/13/2011		Local PILOT	\$0.00	\$0.00
Did IDA took Title to Property	Yes		School District PILOT	\$5,645.00	\$5,645.00
Date IDA Took Title to Property	8/16/2012		Total PILOT	\$9,398.25	\$9,398.25
Year Financial Assistance is Planned to End	2027		Net Exemptions	\$8,997.15	
Notes	Introl begins to make PILOT payments in 2024! Firm has 17 budgeted but open positions due to workforce crisis especially concerning skilled workers. Hired 1 additional in Q1 2025				
Location of Project		# of FTEs before IDA Status	13.00		
Address Line1	4883 IDA Park Drive	Original Estimate of Jobs to be Created	4.00		
Address Line2		Average Estimated Annual Salary of Jobs to be Created(at Current Market rates)	35,000.00		
City	LOCKPORT	Annualized Salary Range of Jobs to be Created	33,000.00	To: 37,000.00	
State	NY	Original Estimate of Jobs to be Retained	13.00		
Zip - Plus4	14094	Estimated Average Annual Salary of Jobs to be Retained(at Current Market rates)	38,000.00		
Province/Region		Current # of FTEs	12.00		
Country	United States	# of FTE Construction Jobs during Fiscal Year	0.00		
Applicant Information		Net Employment Change	-1.00		
Applicant Name	Introl Design, Inc	Project Status			
Address Line1	4883 IDA Park Drive	Current Year Is Last Year for Reporting			
Address Line2		There is no Debt Outstanding for this Project			
City	LOCKPORT	IDA Does Not Hold Title to the Property			
State	NY	The Project Receives No Tax Exemptions			
Zip - Plus4	14094				
Province/Region					
Country	USA				

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General Project Information		Project Tax Exemptions & PILOT	Payment Information	
Project Code	29011502			
Project Type	Lease	State Sales Tax Exemption	\$0.00	
Project Name	Lacey Heavy Equipment	Local Sales Tax Exemption	\$0.00	
		County Real Property Tax Exemption	\$3,685.20	
Project Part of Another Phase or Multi Phase	No	Local Property Tax Exemption	\$0.00	
Original Project Code		School Property Tax Exemption	\$12,143.40	
Project Purpose Category	Manufacturing	Mortgage Recording Tax Exemption	\$0.00	
Total Project Amount	\$825,000.00	Total Exemptions	\$15,828.60	
Benefited Project Amount	\$825,000.00	Total Exemptions Net of RPTL Section 485-b		
Bond/Note Amount		Pilot payment information		
Annual Lease Payment	\$0.00		Actual Payment Made	Payment Due Per Agreement
Federal Tax Status of Bonds		County PILOT	\$1,472.91	\$1,472.91
Not For Profit	No	Local PILOT	\$0.00	\$0.00
Date Project approved	9/8/2016	School District PILOT	\$4,857.49	\$4,857.49
Did IDA took Title to Property	Yes	Total PILOT	\$6,330.40	\$6,330.40
Date IDA Took Title to Property	9/1/2016	Net Exemptions	\$9,498.20	
Year Financial Assistance is Planned to End	2033	Project Employment Information		
Notes	Firms dba is Regional Heavy Equipment. Firm has 12.5 budgeted but open positions due to difficulty hiring/retaining diesel techs			
Location of Project		# of FTEs before IDA Status	9.50	
Address Line1	6621 Dysinger Road	Original Estimate of Jobs to be Created	3.00	
Address Line2		Average Estimated Annual Salary of Jobs to be Created(at Current Market rates)	26,250.00	
City	LOCKPORT	Annualized Salary Range of Jobs to be Created	2,800.00	To: 52,500.00
State	NY	Original Estimate of Jobs to be Retained	9.50	
Zip - Plus4	14094	Estimated Average Annual Salary of Jobs to be Retained(at Current Market rates)	28,000.00	
Province/Region		Current # of FTEs	12.00	
Country	United States	# of FTE Construction Jobs during Fiscal Year	0.00	
Applicant Information		Net Employment Change	2.50	
Applicant Name	Lacey Heavy Equipment	Project Status		
Address Line1	6359 Riddle Road			
Address Line2				
City	LOCKPORT	Current Year Is Last Year for Reporting		
State	NY	There is no Debt Outstanding for this Project		
Zip - Plus4	14094	IDA Does Not Hold Title to the Property		
Province/Region		The Project Receives No Tax Exemptions		
Country	USA			

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General Project Information		Project Tax Exemptions & PILOT	Payment Information	
Project Code	29011503			
Project Type	Lease	State Sales Tax Exemption	\$0.00	
Project Name	Moley Magnetics #2	Local Sales Tax Exemption	\$0.00	
		County Real Property Tax Exemption	\$6,972.00	
Project Part of Another Phase or Multi Phase	No	Local Property Tax Exemption	\$0.00	
Original Project Code		School Property Tax Exemption	\$17,570.00	
Project Purpose Category	Manufacturing	Mortgage Recording Tax Exemption	\$0.00	
Total Project Amount	\$1,400,000.00	Total Exemptions	\$24,542.00	
Benefited Project Amount	\$1,400,000.00	Total Exemptions Net of RPTL Section 485-b	\$0.00	
Bond/Note Amount		Pilot payment Information		
Annual Lease Payment	\$0.00		Actual Payment Made	Payment Due Per Agreement
Federal Tax Status of Bonds		County PILOT	\$2,786.59	\$2,786.59
Not For Profit	No	Local PILOT	\$0.00	\$0.00
Date Project approved	10/29/2015	School District PILOT	\$8,784.49	\$8,784.49
Did IDA took Title to Property	Yes	Total PILOT	\$11,571.08	\$11,571.08
Date IDA Took Title to Property	12/1/2015	Net Exemptions	\$12,970.92	
Year Financial Assistance is Planned to End	2033	Project Employment Information		
Notes	3.5 open positions and 2.5 added in Q1 of 2026			
Location of Project		# of FTEs before IDA Status	22.00	
Address Line1	5302 Commerce Drive	Original Estimate of Jobs to be Created	11.00	
Address Line2		Average Estimated Annual Salary of Jobs to be Created(at Current Market rates)	45,000.00	
City	LOCKPORT	Annualized Salary Range of Jobs to be Created	40,000.00	To: 100,000.00
State	NY	Original Estimate of Jobs to be Retained	22.00	
Zip - Plus4	14094	Estimated Average Annual Salary of Jobs to be Retained(at Current Market rates)	67,619.00	
Province/Region		Current # of FTEs	42.00	
Country	United States	# of FTE Construction Jobs during Fiscal Year	0.00	
Applicant Information		Net Employment Change	20.00	
Applicant Name	Moley Magnetics	Project Status		
Address Line1	5302 Commerce Drive			
Address Line2				
City	LOCKPORT	Current Year Is Last Year for Reporting		
State	NY	There is no Debt Outstanding for this Project		
Zip - Plus4	14094	IDA Does Not Hold Title to the Property		
Province/Region		The Project Receives No Tax Exemptions		
Country	USA			

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General Project Information		Project Tax Exemptions & PILOT	Payment Information	
Project Code	29011501			
Project Type	Lease	State Sales Tax Exemption	\$0.00	
Project Name	New York Beer Project, LLC.	Local Sales Tax Exemption	\$0.00	
		County Real Property Tax Exemption	\$9,865.38	
Project Part of Another Phase or Multi Phase	No	Local Property Tax Exemption	\$0.00	
Original Project Code		School Property Tax Exemption	\$24,861.55	
Project Purpose Category	Retail Trade	Mortgage Recording Tax Exemption	\$0.00	
Total Project Amount	\$3,700,000.00	Total Exemptions	\$34,726.93	
Benefited Project Amount	\$3,590,000.00	Total Exemptions Net of RPTL Section 485-b	\$0.00	
Bond/Note Amount		Pilot payment Information		
Annual Lease Payment	\$1.00		Actual Payment Made	Payment Due Per Agreement
Federal Tax Status of Bonds		County PILOT	\$5,914.84	\$5,914.84
Not For Profit	No	Local PILOT	\$0.00	\$0.00
Date Project approved	2/12/2015	School District PILOT	\$16,159.89	\$16,159.89
Did IDA took Title to Property	Yes	Total PILOT	\$22,074.73	\$22,074.73
Date IDA Took Title to Property	10/8/2015	Net Exemptions	\$12,652.20	
Year Financial Assistance is Planned to End	2026	Project Employment Information		
Notes		# of FTEs before IDA Status	0.00	
Location of Project		Original Estimate of Jobs to be Created	38.50	
Address Line1	6933 South Transit Rd.	Average Estimated Annual Salary of Jobs to be Created(at Current Market rates)	26,000.00	
Address Line2		Annualized Salary Range of Jobs to be Created	12,000.00 To: 40,000.00	
City	LOCKPORT	Original Estimate of Jobs to be Retained	0.00	
State	NY	Estimated Average Annual Salary of Jobs to be Retained(at Current Market rates)	0.00	
Zip - Plus4	14094	Current # of FTEs	93.00	
Province/Region		# of FTE Construction Jobs during Fiscal Year	0.00	
Country	United States	Net Employment Change	93.00	
Applicant Information		Project Status		
Applicant Name	New York Beer Project, LLC.			
Address Line1	6933 South Transit Rd.			
Address Line2				
City	LOCKPORT	Current Year Is Last Year for Reporting		
State	NY	There is no Debt Outstanding for this Project		
Zip - Plus4	14094	IDA Does Not Hold Title to the Property		
Province/Region		The Project Receives No Tax Exemptions		
Country	USA			

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General Project Information		Project Tax Exemptions & PILOT	Payment Information	
Project Code	29011001			
Project Type	Lease	State Sales Tax Exemption	\$0.00	
Project Name	Niagara Frontier Distribution	Local Sales Tax Exemption	\$0.00	
		County Real Property Tax Exemption	\$5,278.80	
Project Part of Another Phase or Multi Phase	No	Local Property Tax Exemption	\$0.00	
Original Project Code		School Property Tax Exemption	\$17,394.60	
Project Purpose Category	Services	Mortgage Recording Tax Exemption	\$0.00	
Total Project Amount	\$500,000.00	Total Exemptions	\$22,673.40	
Benefited Project Amount	\$450,000.00	Total Exemptions Net of RPTL Section 485-b		
Bond/Note Amount		Pilot payment Information		
Annual Lease Payment	\$0.00		Actual Payment Made	Payment Due Per Agreement
Federal Tax Status of Bonds		County PILOT	\$4,219.64	\$4,219.65
Not For Profit	No	Local PILOT	\$0.00	\$0.00
Date Project approved	8/26/2010	School District PILOT	\$17,394.60	\$17,394.60
Did IDA took Title to Property	Yes	Total PILOT	\$21,614.24	\$21,614.25
Date IDA Took Title to Property	8/26/2010	Net Exemptions	\$1,059.16	
Year Financial Assistance is Planned to End	2026	Project Employment Information		
Notes		# of FTEs before IDA Status	1.50	
Location of Project		Original Estimate of Jobs to be Created	2.00	
Address Line1	5638 Old Saunders Settlement Road	Average Estimated Annual Salary of Jobs to be Created(at Current Market rates)	24,000.00	
Address Line2		Annualized Salary Range of Jobs to be Created	23,000.00	To: 25,000.00
City	LOCKPORT	Original Estimate of Jobs to be Retained	1.50	
State	NY	Estimated Average Annual Salary of Jobs to be Retained(at Current Market rates)	24,000.00	
Zip - Plus4	14094	Current # of FTEs	5.50	
Province/Region		# of FTE Construction Jobs during Fiscal Year	0.00	
Country	United States	Net Employment Change	4.00	
Applicant Information		Project Status		
Applicant Name	Hashem Enterprises			
Address Line1	Niagara Frontier Distribution			
Address Line2				
City	LOCKPORT	Current Year Is Last Year for Reporting		
State	NY	There is no Debt Outstanding for this Project		
Zip - Plus4	14094	IDA Does Not Hold Title to the Property		
Province/Region		The Project Receives No Tax Exemptions		
Country	USA			

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General Project Information		Project Tax Exemptions & PILOT	Payment Information	
Project Code	29011401A			
Project Type	Lease	State Sales Tax Exemption	\$0.00	
Project Name	Oath Holdings/Yahoo II.2	Local Sales Tax Exemption	\$0.00	
		County Real Property Tax Exemption	\$39,750.00	
Project Part of Another Phase or Multi Phase	Yes	Local Property Tax Exemption	\$0.00	
Original Project Code	29011401	School Property Tax Exemption	\$131,247.18	
Project Purpose Category	Transportation, Communication, Electric, Gas and Sanitary Services	Mortgage Recording Tax Exemption	\$0.00	
Total Project Amount	\$28,000,000.00	Total Exemptions	\$170,997.18	
Benefited Project Amount	\$28,000,000.00	Total Exemptions Net of RPTL Section 485-b	\$0.00	
Bond/Note Amount		Pilot payment Information		
Annual Lease Payment	\$0.00		Actual Payment Made	Payment Due Per Agreement
Federal Tax Status of Bonds		County PILOT	\$41,068.87	\$41,068.87
Not For Profit	No	Local PILOT	\$0.00	\$0.00
Date Project approved	8/1/2019	School District PILOT	\$167,681.95	\$167,681.95
Did IDA took Title to Property	Yes	Total PILOT	\$208,750.82	\$208,750.82
Date IDA Took Title to Property	8/1/2019	Net Exemptions	-\$37,753.64	
Year Financial Assistance is Planned to End	2034	Project Employment Information		
Notes	This project is one of three related Yahoo projects. Total job count across all three projects exceeds required jobs. The pilot agreement and sales tax agreements were terminated effective 12/31/2024. All facilities and properties were purchased by H5 Data Centers with no current benefits.			
Location of Project		# of FTEs before IDA Status	115.00	
Address Line1	5365 Crown Dr	Original Estimate of Jobs to be Created	5.00	
Address Line2		Average Estimated Annual Salary of Jobs to be Created(at Current Market rates)	53,500.00	
City	LOCKPORT	Annualized Salary Range of Jobs to be Created	37,000.00	To: 70,000.00
State	NY	Original Estimate of Jobs to be Retained	115.00	
Zip - Plus4	14094	Estimated Average Annual Salary of Jobs to be Retained(at Current Market rates)	53,500.00	
Province/Region		Current # of FTEs	9.00	
Country	United States	# of FTE Construction Jobs during Fiscal Year	0.00	
Applicant Information		Net Employment Change	-106.00	
Applicant Name	Oath Holdings Inc./Yahoo	Project Status		
Address Line1	701 First Ave			
Address Line2				
City	SUNNYVALE	Current Year Is Last Year for Reporting	Yes	
State	CA	There is no Debt Outstanding for this Project	Yes	
Zip - Plus4	94089	IDA Does Not Hold Title to the Property	Yes	
Province/Region		The Project Receives No Tax Exemptions	Yes	
Country	USA			

Annual Report for Town of Lockport Industrial Development Agency

Fiscal Year Ending: 12/31/2025

 Run Date: 04/16/2026  
 Status: CERTIFIED  
 Certified Date: 04/16/2026

General Project Information		Project Tax Exemptions & PILOT		Payment Information	
Project Code	29012301				
Project Type	Lease	State Sales Tax Exemption		\$0.00	
Project Name	RPNY Solar 3 LLC	Local Sales Tax Exemption		\$0.00	
		County Real Property Tax Exemption		\$29,932.20	
Project Part of Another Phase or Multi Phase	No	Local Property Tax Exemption		\$0.00	
Original Project Code		School Property Tax Exemption		\$81,364.90	
Project Purpose Category	Clean Energy	Mortgage Recording Tax Exemption		\$0.00	
Total Project Amount	\$14,718,000.00	Total Exemptions		\$111,297.10	
Benefited Project Amount	\$14,718,000.00	Total Exemptions Net of RPTL Section 485-b		\$0.00	
Bond/Note Amount		Pilot payment Information			
Annual Lease Payment	\$17,500.00			Actual Payment Made	Payment Due Per Agreement
Federal Tax Status of Bonds		County PILOT		\$4,635.63	\$4,635.63
Not For Profit	No	Local PILOT		\$0.00	\$0.00
Date Project approved	1/4/2023	School District PILOT		\$13,295.91	\$13,295.31
Did IDA took Title to Property	Yes	Total PILOT		\$17,931.54	\$17,930.94
Date IDA Took Title to Property	1/4/2023	Net Exemptions		\$93,365.56	
Year Financial Assistance is Planned to End	2048	Project Employment Information			
Notes	Community solar project that will generate @ 9MW of electricity with a PILOT payment not based on assessed property value but rather a \$2500/MW with a 2% escalation per year. There are arrays on Slayton Settlement and Day Rd. The IDA has elected an alternate compliance metric of power produced. We will select a date in July each year - for July 2025 there were 8.2 MW produced. Assessed value of both parcels increased significantly in 2025 due to full completion of the project				
Location of Project		# of FTEs before IDA Status	0.00		
Address Line1	7068 Slayton Settlement	Original Estimate of Jobs to be Created	0.00		
Address Line2		Average Estimated Annual Salary of Jobs to be Created(at Current Market rates)	0.00		
City	LOCKPORT	Annualized Salary Range of Jobs to be Created	0.00 To: 0.00		
State	NY	Original Estimate of Jobs to be Retained	0.00		
Zip - Plus4	14094	Estimated Average Annual Salary of Jobs to be Retained(at Current Market rates)	0.00		
Province/Region		Current # of FTEs	0.00		
Country	United States	# of FTE Construction Jobs during Fiscal Year	0.00		
Applicant Information		Net Employment Change	0.00		
Applicant Name	RPNY Solar 3, LLC	Project Status			
Address Line1	879 Sanchez St				
Address Line2					
City	SAN FRANCISCO	Current Year Is Last Year for Reporting			
State	CA	There is no Debt Outstanding for this Project			
Zip - Plus4	94114	IDA Does Not Hold Title to the Property			
Province/Region		The Project Receives No Tax Exemptions			
Country	USA				

Annual Report for Town of Lockport Industrial Development Agency

Run Date: 04/16/2026

Status: CERTIFIED

Fiscal Year Ending: 12/31/2025

Certified Date: 04/16/2026

General Project Information		Project Tax Exemptions & PILOT	Payment Information	
Project Code	29012501			
Project Type	Lease	State Sales Tax Exemption	\$0.00	
Project Name	Siva Powers, LLC	Local Sales Tax Exemption	\$0.00	
		County Real Property Tax Exemption	\$606.34	
Project Part of Another Phase or Multi Phase	No	Local Property Tax Exemption	\$0.00	
Original Project Code		School Property Tax Exemption	\$2,002.02	
Project Purpose Category	Clean Energy	Mortgage Recording Tax Exemption	\$0.00	
Total Project Amount	\$4,592,000.00	Total Exemptions	\$2,608.36	
Benefited Project Amount	\$4,592,000.00	Total Exemptions Net of RPTL Section 485-b	\$0.00	
Bond/Note Amount		Pilot payment Information		
Annual Lease Payment	\$0.00		Actual Payment Made	Payment Due Per Agreement
Federal Tax Status of Bonds		County PILOT	\$198.35	\$198.35
Not For Profit	No	Local PILOT	\$0.00	\$0.00
Date Project approved	7/11/2024	School District PILOT	\$0.00	\$0.00
Did IDA took Title to Property	Yes	Total PILOT	\$198.35	\$198.35
Date IDA Took Title to Property	7/24/2025	Net Exemptions	\$2,410.01	
Year Financial Assistance is Planned to End	2040	Project Employment Information		
Notes	Project was approved in July of 2024. Pilot closing and 5.5 acres of land purchased occurred on July 24, 2025. No construction nor hiring has commenced as of 12/31/25. Construction start is pending bank and grant support.			
Location of Project		# of FTEs before IDA Status	2.00	
Address Line1	5049 Junction Road	Original Estimate of Jobs to be Created	17.50	
Address Line2		Average Estimated Annual Salary of Jobs to be Created(at Current Market rates)	35,000.00	
City	LOCKPORT	Annualized Salary Range of Jobs to be Created	35,000.00 To: 60,000.00	
State	NY	Original Estimate of Jobs to be Retained	2.00	
Zip - Plus4	14094	Estimated Average Annual Salary of Jobs to be Retained(at Current Market rates)	50,000.00	
Province/Region		Current # of FTEs	2.00	
Country	United States	# of FTE Construction Jobs during Fiscal Year	0.00	
Applicant Information		Net Employment Change	0.00	
Applicant Name	Siva Powers America, Inc.	Project Status		
Address Line1	3840 E.Robinson Rd.			
Address Line2				
City	AMHERST	Current Year Is Last Year for Reporting		
State	NY	There is no Debt Outstanding for this Project		
Zip - Plus4	14228	IDA Does Not Hold Title to the Property		
Province/Region		The Project Receives No Tax Exemptions		
Country	USA			

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 Certified Date: 04/16/2026

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General Project Information		Project Tax Exemptions & PILOT	Payment Information	
Project Code	29011802			
Project Type	Lease	State Sales Tax Exemption	\$0.00	
Project Name	Up North Hosting, LLC.	Local Sales Tax Exemption	\$0.00	
		County Real Property Tax Exemption	\$39,750.06	
Project Part of Another Phase or Multi Phase	No	Local Property Tax Exemption	\$0.00	
Original Project Code		School Property Tax Exemption	\$131,247.18	
Project Purpose Category	Other Categories	Mortgage Recording Tax Exemption	\$0.00	
Total Project Amount	\$735,000.00	Total Exemptions	\$170,997.24	
Benefited Project Amount	\$735,000.00	Total Exemptions Net of RPTL Section 485-b		
Bond/Note Amount		Pilot payment Information		
Annual Lease Payment	\$0.00		Actual Payment Made	Payment Due Per Agreement
Federal Tax Status of Bonds		County PILOT	\$41,068.87	\$41,068.87
Not For Profit	No	Local PILOT	\$0.00	\$0.00
Date Project approved	4/27/2018	School District PILOT	\$0.00	\$0.00
Did IDA took Title to Property	Yes	Total PILOT	\$41,068.87	\$41,068.87
Date IDA Took Title to Property	5/1/2018	Net Exemptions	\$129,928.37	
Year Financial Assistance is Planned to End	2034	Project Employment Information		
Notes	PILOT TERMINATED in January of 2024 due to a # of failed obligations including "pausing operations" in May of 2023 and placing their facility for sale in September of 2023. Up North sold in 2021 to TTM Digital Technology/Sysorex. IDA has filed a claim to claw back select benefits at time of facility property sale learning that building sold in late January 2025. Project carried forward from prior year- noting closed project.			
Location of Project		# of FTEs before IDA Status	0.00	
Address Line1	4922 IDA Park Drive	Original Estimate of Jobs to be Created	6.00	
Address Line2		Average Estimated Annual Salary of Jobs to be Created(at Current Market rates)	40,000.00	
City	LOCKPORT	Annualized Salary Range of Jobs to be Created	40,000.00	To: 75,000.00
State	NY	Original Estimate of Jobs to be Retained	0.00	
Zip - Plus4	14094	Estimated Average Annual Salary of Jobs to be Retained(at Current Market rates)	40,000.00	
Province/Region		Current # of FTEs	9.00	
Country	United States	# of FTE Construction Jobs during Fiscal Year	0.00	
Applicant Information		Net Employment Change	9.00	
Applicant Name	Up North Hosting, LLC.	Project Status		
Address Line1	4410 Sheridan Ave			
Address Line2				
City	MIAMI BEACH	Current Year Is Last Year for Reporting	Yes	
State	FL	There is no Debt Outstanding for this Project	Yes	
Zip - Plus4	33140	IDA Does Not Hold Title to the Property	Yes	
Province/Region		The Project Receives No Tax Exemptions	Yes	
Country	USA			

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General Project Information		Project Tax Exemptions & PILOT	Payment Information	
Project Code	29011803			
Project Type	Lease	State Sales Tax Exemption	\$0.00	
Project Name	Water Haus Waterjet, Inc.	Local Sales Tax Exemption	\$0.00	
		County Real Property Tax Exemption	\$2,589.60	
Project Part of Another Phase or Multi Phase	No	Local Property Tax Exemption	\$0.00	
Original Project Code		School Property Tax Exemption	\$8,533.20	
Project Purpose Category	Manufacturing	Mortgage Recording Tax Exemption	\$0.00	
Total Project Amount	\$580,000.00	Total Exemptions	\$11,122.80	
Benefited Project Amount	\$580,000.00	Total Exemptions Net of RPTL Section 485-b	\$0.00	
Bond/Note Amount		Pilot payment Information		
Annual Lease Payment	\$0.00		Actual Payment Made	Payment Due Per Agreement
Federal Tax Status of Bonds		County PILOT	\$1,035.02	\$1,035.02
Not For Profit	No	Local PILOT	\$0.00	\$0.00
Date Project approved	3/1/2019	School District PILOT	\$3,413.37	\$3,413.37
Did IDA took Title to Property	Yes	Total PILOT	\$4,448.39	\$4,448.39
Date IDA Took Title to Property	2/1/2019	Net Exemptions	\$6,674.41	
Year Financial Assistance is Planned to End	2035	Project Employment Information		
Notes				
Location of Project		# of FTEs before IDA Status	3.00	
Address Line1	5626 Old Saunders Settlement Rd	Original Estimate of Jobs to be Created	3.00	
Address Line2		Average Estimated Annual Salary of Jobs to be Created(at Current Market rates)	35,000.00	
City	LOCKPORT	Annualized Salary Range of Jobs to be Created	30,000.00	To: 40,000.00
State	NY	Original Estimate of Jobs to be Retained	3.00	
Zip - Plus4	14094	Estimated Average Annual Salary of Jobs to be Retained(at Current Market rates)	35,000.00	
Province/Region		Current # of FTEs	5.00	
Country	United States	# of FTE Construction Jobs during Fiscal Year	0.00	
Applicant Information		Net Employment Change	2.00	
Applicant Name	Andrew Beck	Project Status		
Address Line1	5626 Old Saunders Settlement Rd			
Address Line2				
City	LOCKPORT	Current Year Is Last Year for Reporting		
State	NY	There is no Debt Outstanding for this Project		
Zip - Plus4	14094	IDA Does Not Hold Title to the Property		
Province/Region		The Project Receives No Tax Exemptions		
Country	USA			

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Status: CERTIFIED

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General Project Information		Project Tax Exemptions & PILOT	Payment Information
Project Code	29012502		
Project Type	Lease	State Sales Tax Exemption	\$15,000.00
Project Name	Woodsmith Fence	Local Sales Tax Exemption	\$15,000.00
		County Real Property Tax Exemption	\$2,639.40
Project Part of Another Phase or Multi Phase	No	Local Property Tax Exemption	\$0.00
Original Project Code		School Property Tax Exemption	\$8,697.30
Project Purpose Category	Manufacturing	Mortgage Recording Tax Exemption	\$5,701.02
Total Project Amount	\$1,465,344.00	Total Exemptions	\$47,037.72
Benefited Project Amount	\$1,465,344.00	Total Exemptions Net of RPTL Section 485-b	\$0.00
Bond/Note Amount		Pilot payment Information	
Annual Lease Payment	\$0.00	Actual Payment Made	Payment Due Per Agreement
Federal Tax Status of Bonds		County PILOT	\$198.35
Not For Profit	No	Local PILOT	\$0.00
Date Project approved	7/10/2025	School District PILOT	\$0.00
Did IDA took Title to Property	Yes	Total PILOT	\$198.35
Date IDA Took Title to Property	9/26/2025	Net Exemptions	\$46,839.37
Year Financial Assistance is Planned to End	2040	Project Employment Information	
Notes	with late 2025 closing sales tax use has yet to begin - project has 18 months to use sales tax exemption		
Location of Project		# of FTEs before IDA Status	8.00
Address Line1	5299 Enterprise Dr	Original Estimate of Jobs to be Created	9.00
Address Line2		Average Estimated Annual Salary of Jobs to be Created(at Current Market rates)	35,000.00
City	LOCKPORT	Annualized Salary Range of Jobs to be Created	35,000.00 To: 60,000.00
State	NY	Original Estimate of Jobs to be Retained	8.00
Zip - Plus4	14094	Estimated Average Annual Salary of Jobs to be Retained(at Current Market rates)	50,000.00
Province/Region		Current # of FTEs	17.00
Country	United States	# of FTE Construction Jobs during Fiscal Year	8.00
Applicant Information		Net Employment Change	9.00
Applicant Name	5299 Enterprise LLC	Project Status	
Address Line1	5610 Old Saunders Settlement Dr		
Address Line2			
City	LOCKPORT	Current Year Is Last Year for Reporting	
State	NY	There is no Debt Outstanding for this Project	
Zip - Plus4	14094	IDA Does Not Hold Title to the Property	
Province/Region		The Project Receives No Tax Exemptions	
Country	USA		

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General Project Information		Project Tax Exemptions & PILOT	Payment Information	
Project Code	29011401			
Project Type	Lease	State Sales Tax Exemption	\$0.00	
Project Name	Yahoo! BF II	Local Sales Tax Exemption	\$0.00	
		County Real Property Tax Exemption	\$105,892.99	
Project Part of Another Phase or Multi Phase	Yes	Local Property Tax Exemption	\$0.00	
Original Project Code	29010901	School Property Tax Exemption	\$258,809.00	
Project Purpose Category	Transportation, Communication, Electric, Gas and Sanitary Services	Mortgage Recording Tax Exemption	\$0.00	
Total Project Amount	\$170,000,000.00	Total Exemptions	\$364,701.99	
Benefited Project Amount	\$169,800,000.00	Total Exemptions Net of RPTL Section 485-b	\$0.00	
Bond/Note Amount		Pilot payment Information		
Annual Lease Payment	\$0.00		Actual Payment Made	Payment Due Per Agreement
Federal Tax Status of Bonds		County PILOT	\$105,892.99	\$105,892.99
Not For Profit	No	Local PILOT	\$0.00	\$0.00
Date Project approved	4/25/2013	School District PILOT	\$340,674.79	\$340,674.79
Did IDA took Title to Property	Yes	Total PILOT	\$446,567.78	\$446,567.78
Date IDA Took Title to Property	4/30/2014	Net Exemptions	-\$81,865.79	
Year Financial Assistance is Planned to End	2033	Project Employment Information		
Notes	This project is one of three related Yahoo Projects. Total job count across all 3 projects exceeds required jobs. The pilot agreement and sales tax agreements were terminated effective 12/31/2024. All facilities and properties were purchased by H5 data centers with no current benefits.			
Location of Project		# of FTEs before IDA Status	0.00	
Address Line1	5365 Crown Drive	Original Estimate of Jobs to be Created	115.00	
Address Line2		Average Estimated Annual Salary of Jobs to be Created(at Current Market rates)	53,500.00	
City	LOCKPORT	Annualized Salary Range of Jobs to be Created	37,000.00	To: 70,000.00
State	NY	Original Estimate of Jobs to be Retained	0.00	
Zip - Plus4	14094	Estimated Average Annual Salary of Jobs to be Retained(at Current Market rates)	0.00	
Province/Region		Current # of FTEs	88.00	
Country	United States	# of FTE Construction Jobs during Fiscal Year	0.00	
Applicant Information		Net Employment Change	88.00	
Applicant Name	Yahoo!	Project Status		
Address Line1	701 First Avenue			
Address Line2				
City	SUNNYVALE	Current Year Is Last Year for Reporting	Yes	
State	CA	There is no Debt Outstanding for this Project	Yes	
Zip - Plus4	94089	IDA Does Not Hold Title to the Property	Yes	
Province/Region		The Project Receives No Tax Exemptions	Yes	
Country	USA			

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Certified Date: 04/16/2026

General Project Information		Project Tax Exemptions & PILOT	Payment Information	
Project Code	29010901			
Project Type	Lease	State Sales Tax Exemption	\$0.00	
Project Name	Yahoo! Inc.	Local Sales Tax Exemption	\$0.00	
		County Real Property Tax Exemption	\$106,464.35	
Project Part of Another Phase or Multi Phase	No	Local Property Tax Exemption	\$0.00	
Original Project Code		School Property Tax Exemption	\$260,205.58	
Project Purpose Category	Transportation, Communication, Electric, Gas and Sanitary Services	Mortgage Recording Tax Exemption	\$0.00	
Total Project Amount	\$150,000,000.00	Total Exemptions	\$366,669.93	
Benefited Project Amount	\$58,915,000.00	Total Exemptions Net of RPTL Section 485-b	\$0.00	
Bond/Note Amount		Pilot payment Information		
Annual Lease Payment	\$0.00		Actual Payment Made	Payment Due Per Agreement
Federal Tax Status of Bonds		County PILOT	\$106,464.35	\$106,464.35
Not For Profit	No	Local PILOT	\$0.00	\$0.00
Date Project approved	7/31/2009	School District PILOT	\$275,821.68	\$275,821.68
Did IDA took Title to Property	Yes	Total PILOT	\$382,286.03	\$382,286.03
Date IDA Took Title to Property	9/14/2009	Net Exemptions	-\$15,616.10	
Year Financial Assistance is Planned to End	2030	Project Employment Information		
Notes	This project is one of three related Yahoo projects. Total job count across all three projects exceeds required jobs. The pilot agreement and sales tax agreements were terminated effective 12/31/2024. All facilities and properties purchased by H5 Data Centers with no current benefits.			
Location of Project		# of FTEs before IDA Status	0.00	
Address Line1	5319 Enterprise Drive	Original Estimate of Jobs to be Created	75.00	
Address Line2		Average Estimated Annual Salary of Jobs to be Created(at Current Market rates)	65,000.00	
City	LOCKPORT	Annualized Salary Range of Jobs to be Created	60,000.00	To: 80,000.00
State	NY	Original Estimate of Jobs to be Retained	0.00	
Zip - Plus4	14094	Estimated Average Annual Salary of Jobs to be Retained(at Current Market rates)	0.00	
Province/Region		Current # of FTEs	66.00	
Country	United States	# of FTE Construction Jobs during Fiscal Year	0.00	
Applicant Information		Net Employment Change	66.00	
Applicant Name	Yahoo! Inc.	Project Status		
Address Line1	701 First Avenue			
Address Line2				
City	SUNNYVALE	Current Year Is Last Year for Reporting	Yes	
State	CA	There is no Debt Outstanding for this Project	Yes	
Zip - Plus4	94089	IDA Does Not Hold Title to the Property	Yes	
Province/Region		The Project Receives No Tax Exemptions	Yes	
Country	USA			

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Run Date: 03/06/2026

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**IDA Projects Summary Information:**

Total Number of Projects	Total Exemptions	Total PILOT Paid	Net Exemptions	Net Employment Change
18	\$1,536,767.28	\$1,270,264.04	\$266,503.24	340

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Run Date: 04/16/2026

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**Additional Comments**

discussed changes and updates complete

Procurement Report for Town of Lockport Industrial Development Agency

Fiscal Year Ending: 12/31/2025

Run Date: 03/06/2026

Status: CERTIFIED

Certified Date : 03/06/2026

**Procurement Information:**

Question	Response	URL (If Applicable)
1. Does the Authority have procurement guidelines?	Yes	<a href="https://www.lockporteconomicdevelopment.com/wp-content/uploads/2025/11/2025-Nov-Procurement-Policy.pdf">https://www.lockporteconomicdevelopment.com/wp-content/uploads/2025/11/2025-Nov-Procurement-Policy.pdf</a>
2. Are the procurement guidelines reviewed annually, amended if needed, and approved by the Board?	Yes	
3. Does the Authority allow for exceptions to the procurement guidelines?	No	
4. Does the Authority assign credit cards to employees for travel and/or business purchases?	No	
5. Does the Authority require prospective bidders to sign a non-collusion agreement?	Yes	
6. Does the Authority incorporate a summary of its procurement policies and prohibitions in its solicitation of proposals, bid documents, or specifications for procurement contracts?	Yes	
7. Did the Authority designate a person or persons to serve as the authorized contact on a specific procurement, in accordance with Section 139-j(2)(a) of the State Finance Law, "The Procurement Lobbying Act"?	Yes	
8. Did the Authority determine that a vendor had impermissible contact during a procurement or attempted to influence the procurement during the reporting period, in accordance with Section 139-j(10) of the State Finance Law?	No	
8a. If Yes, was a record made of this impermissible contact?		
9. Does the Authority have a process to review and investigate allegations of impermissible contact during a procurement, and to impose sanctions in instances where violations have occurred, in accordance with Section 139-j(9) of the State Finance Law?	Yes	

Procurement Report for Town of Lockport Industrial Development Agency

Fiscal Year Ending: 12/31/2025

Run Date: 03/06/2026

Status: CERTIFIED

Certified Date : 03/06/2026

**Procurement Transactions Listing:**

<b>1. Vendor Name</b>	Deering Lanscape	<b>Address Line1</b>	39 Simonds St
<b>Type of Procurement</b>	Other	<b>Address Line2</b>	
<b>Award Process</b>	Authority Contract - Competitive Bid	<b>City</b>	LOCKPORT
<b>Award Date</b>	5/3/2024	<b>State</b>	NY
<b>End Date</b>	5/3/2027	<b>Postal Code</b>	14094
<b>Fair Market Value</b>		<b>Plus 4</b>	
<b>Amount</b>	\$7,800.00	<b>Province/Region</b>	
<b>Amount Expended For Fiscal Year</b>	\$7,800.00	<b>Country</b>	United States
<b>Explain why the Fair Market Value is Less than the Amount</b>		<b>Procurement Description</b>	bi annual brush hogging of open parcels/land Park entrance landscaping bed maintenance

<b>2. Vendor Name</b>	INVEST Buffalo Niagara	<b>Address Line1</b>	257 West Genesee St
<b>Type of Procurement</b>	Other Professional Services	<b>Address Line2</b>	Suite 600
<b>Award Process</b>	Authority Contract - Non-Competitive Bid	<b>City</b>	BUFFALO
<b>Award Date</b>	1/1/2017	<b>State</b>	NY
<b>End Date</b>		<b>Postal Code</b>	14202
<b>Fair Market Value</b>	\$5,000.00	<b>Plus 4</b>	
<b>Amount</b>	\$5,000.00	<b>Province/Region</b>	
<b>Amount Expended For Fiscal Year</b>	\$5,000.00	<b>Country</b>	United States
<b>Explain why the Fair Market Value is Less than the Amount</b>		<b>Procurement Description</b>	Membership dues to WNY business, lead development economic advocacy group

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<b>3. Vendor Name</b>	Lumsden McCormick	<b>Address Line1</b>	369 Franklin St
<b>Type of Procurement</b>	Other Professional Services	<b>Address Line2</b>	
<b>Award Process</b>	Non Contract Procurement/Purchase Order	<b>City</b>	BUFFALO
<b>Award Date</b>		<b>State</b>	NY
<b>End Date</b>		<b>Postal Code</b>	14202
<b>Fair Market Value</b>		<b>Plus 4</b>	
<b>Amount</b>		<b>Province/Region</b>	
<b>Amount Expended For Fiscal Year</b>	\$6,407.00	<b>Country</b>	United States
<b>Explain why the Fair Market Value is Less than the Amount</b>		<b>Procurement Description</b>	Annual external independent audit services - contract awarded by Town of Lockport

<b>4. Vendor Name</b>	Seaman Law LLP	<b>Address Line1</b>	744 Davison Rd
<b>Type of Procurement</b>	Other Professional Services	<b>Address Line2</b>	
<b>Award Process</b>	Authority Contract - Non-Competitive Bid	<b>City</b>	LOCKPORT
<b>Award Date</b>	3/9/2017	<b>State</b>	NY
<b>End Date</b>		<b>Postal Code</b>	14094
<b>Fair Market Value</b>	\$31,731.75	<b>Plus 4</b>	
<b>Amount</b>	\$31,731.75	<b>Province/Region</b>	
<b>Amount Expended For Fiscal Year</b>	\$31,731.75	<b>Country</b>	United States
<b>Explain why the Fair Market Value is Less than the Amount</b>		<b>Procurement Description</b>	legal services for 2025

Procurement Report for Town of Lockport Industrial Development Agency

Fiscal Year Ending: 12/31/2025

Run Date: 03/06/2026

Status: CERTIFIED

Certified Date : 03/06/2026

<b>5. Vendor Name</b>	Town of Lockport	<b>Address Line1</b>	6560 Dysinger Rd
<b>Type of Procurement</b>	Staffing Services	<b>Address Line2</b>	
<b>Award Process</b>	Authority Contract - Non-Competitive Bid	<b>City</b>	LOCKPORT
<b>Award Date</b>	1/14/2016	<b>State</b>	NY
<b>End Date</b>		<b>Postal Code</b>	14094
<b>Fair Market Value</b>	\$67,559.67	<b>Plus 4</b>	
<b>Amount</b>	\$67,559.67	<b>Province/Region</b>	
<b>Amount Expended For Fiscal Year</b>	\$67,559.67	<b>Country</b>	United States
<b>Explain why the Fair Market Value is Less than the Amount</b>		<b>Procurement Description</b>	Management Contract with Town of Lockport for partial support of IDA Director and Admin Assistant. Includes 4th year of bond repayment and interest

<b>6. Vendor Name</b>	Town of Lockport Receiver of Taxes	<b>Address Line1</b>	6560 Dysinger Rd
<b>Type of Procurement</b>	Other Professional Services	<b>Address Line2</b>	
<b>Award Process</b>	Authority Contract - Non-Competitive Bid	<b>City</b>	LOCKPORT
<b>Award Date</b>	1/31/2022	<b>State</b>	NY
<b>End Date</b>		<b>Postal Code</b>	14094
<b>Fair Market Value</b>	\$6,157.72	<b>Plus 4</b>	
<b>Amount</b>	\$6,157.72	<b>Province/Region</b>	
<b>Amount Expended For Fiscal Year</b>	\$6,175.72	<b>Country</b>	United States
<b>Explain why the Fair Market Value is Less than the Amount</b>		<b>Procurement Description</b>	payment of county and special district taxes on undeveloped parcels owned by the IDA

Procurement Report for Town of Lockport Industrial Development Agency

Fiscal Year Ending: 12/31/2025

Run Date: 03/06/2026

Status: CERTIFIED

Certified Date : 03/06/2026

<b>7. Vendor Name</b>	Wendel Companies	<b>Address Line1</b>	375 Essjay Dr
<b>Type of Procurement</b>	Consulting Services	<b>Address Line2</b>	#200
<b>Award Process</b>	Authority Contract - Non-Competitive Bid	<b>City</b>	WILLIAMSVILLE
<b>Award Date</b>	8/27/2024	<b>State</b>	NY
<b>End Date</b>	8/27/2025	<b>Postal Code</b>	14221
<b>Fair Market Value</b>	\$65,000.00	<b>Plus 4</b>	
<b>Amount</b>	\$65,000.00	<b>Province/Region</b>	
<b>Amount Expended For Fiscal Year</b>	\$16,400.00	<b>Country</b>	United States
<b>Explain why the Fair Market Value is Less than the Amount</b>		<b>Procurement Description</b>	Engineering services for predevelopment work on IDA Park South - to be partial paid by FAST grant. Work includes parcel layouts utility review and cost estimates

Additional Comments

Investment Report for Town of Lockport Industrial Development Agency

Fiscal Year Ending: 12/31/2025

Run Date : 03/06/2026

Status: CERTIFIED

Certified Date: 03/06/2026

**Investment Information**

Question		Response	URL (If Applicable)
1.	Has the Authority prepared an Annual Investment Report for the reporting period as required by Section 2925 (6) of PAL?	Yes	<a href="https://www.lockporteconomicdevelopment.com/wp-content/uploads/2026/01/2025-IDA-Annual-Investment-Report-1.pdf">https://www.lockporteconomicdevelopment.com/wp-content/uploads/2026/01/2025-IDA-Annual-Investment-Report-1.pdf</a>
2.	Are the Authority's investment guidelines reviewed and approved annually?	Yes	
3.	Did the Authority have an independent audit of investments as required by Section 2925(3)(f) of PAL?	Yes	<a href="https://www.lockporteconomicdevelopment.com/wp-content/uploads/2026/02/2025-Financial-Statements-FINAL.pdf">https://www.lockporteconomicdevelopment.com/wp-content/uploads/2026/02/2025-Financial-Statements-FINAL.pdf</a>
4.	Has the Authority's independent auditor issued a management letter to the Authority in connection with its annual audit of investments?	Yes	<a href="https://www.lockporteconomicdevelopment.com/wp-content/uploads/2026/02/2025-Financial-Statements-FINAL.pdf">https://www.lockporteconomicdevelopment.com/wp-content/uploads/2026/02/2025-Financial-Statements-FINAL.pdf</a>

**Additional Comments**

Certified Financial Audit for Town of Lockport Industrial Development Agency

Fiscal Year Ending: 12/31/2025

Run Date: 03/06/2026

Status: CERTIFIED

Certified Date : 03/06/2026

**Financial Documents**

Question	Response
1. Attach the independent audit of the Authority's financial statements.	N/A

URL (If Applicable)	Attachments
<a href="https://www.lockporteconomicdevelopment.com/wp-content/uploads/2026/02/2025-Financial-Statements-FINAL.pdf">https://www.lockporteconomicdevelopment.com/wp-content/uploads/2026/02/2025-Financial-Statements-FINAL.pdf</a>	Attachment Included

Question	Response
2. Has the Authority's independent auditor issued a management letter to the Authority in connection with its audit of the Authority's financial statements?	Yes

URL (If Applicable)	Attachments
<a href="https://www.lockporteconomicdevelopment.com/wp-content/uploads/2026/02/2025-Management-Letter-FINAL.pdf">https://www.lockporteconomicdevelopment.com/wp-content/uploads/2026/02/2025-Management-Letter-FINAL.pdf</a>	Attachment Included

Question	Response
3. Has the Authority's independent auditor issued a Report on Internal Controls Over Financial Reporting to the Authority?	Yes

URL (If Applicable)	Attachments
<a href="https://www.lockporteconomicdevelopment.com/wp-content/uploads/2026/02/2026">https://www.lockporteconomicdevelopment.com/wp-content/uploads/2026/02/2026</a>	Attachment Included

Question	Response
4. Attach any other communication required or allowed by government auditing standards issued by the Comptroller General of the United States to be issued by the Authority's independent auditor in connection with its annual audit of the Authority's financial statements.	

URL (If Applicable)	Attachments

**Additional Comments**

Budget Report for Town of Lockport Industrial Development Agency

Fiscal Year Ending: 12/31/2025

Run Date: 03/06/2026

Status: CERTIFIED

Certified Date: 03/11/2024

**Budget & Financial Plan**

**Budgeted Revenues, Expenditures, And Changes in Current Net Assets.**

	Last Year (Actual) 2023	Current Year (Estimated) 2024	Next Year (Adopted) 2025	Proposed 2026	Proposed 2027	Proposed 2028
<b>REVENUE &amp; FINANCIAL SOURCES</b>						
<b>Operating Revenues</b>						
Charges For Services	\$1,000.00	\$200,000.00	\$123,000.00	\$109,900.00	\$140,900.00	\$150,000.00
Rental And Financing Income	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Operating Revenues	\$256,387.00	\$240,000.00	\$150,000.00	\$90,000.00	\$60,000.00	\$60,000.00
<b>Non-Operating Revenues</b>						
Investment Earnings	\$47,969.00	\$50,000.00	\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00
State Subsidies/Grants	\$0.00	\$63,750.00	\$0.00	\$0.00	\$0.00	\$0.00
Federal Subsidies/Grants	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Municipal Subsidies/Grants	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Public Authority Subsidies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Nonoperating Revenues	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Proceeds From The Issuance Of Debt	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total revenues and financing sources</b>	<b>\$305,856.00</b>	<b>\$553,750.00</b>	<b>\$303,000.00</b>	<b>\$229,900.00</b>	<b>\$230,900.00</b>	<b>\$240,000.00</b>
<b>EXPENDITURES</b>						
<b>Operating Expenditures</b>						
Salaries And Wages	\$51,020.00	\$56,450.00	\$58,990.00	\$60,169.00	\$61,372.00	\$62,599.00
Other Employee Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Professional Services Contracts	\$42,039.00	\$33,980.00	\$35,509.00	\$36,219.00	\$36,943.00	\$37,682.00
Supplies And Materials	\$8.00	\$2,100.00	\$1,000.00	\$1,100.00	\$1,200.00	\$1,300.00
Other Operating Expenses	\$31,469.00	\$46,900.00	\$32,885.00	\$33,543.00	\$34,214.00	\$34,898.00
<b>Non-Operating Expenditures</b>						
Payment Of Principal On Bonds And Financing Arrangements	\$6,160.00	\$7,000.00	\$7,000.00	\$7,000.00	\$7,000.00	\$7,000.00
Interest And Other Financing Charges	\$739.00	\$900.00	\$900.00	\$900.00	\$900.00	\$900.00
Subsidies To Other Public Authorities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Asset Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Grants And Donations	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Nonoperating Expenses	\$300.00	\$406,420.00	\$166,716.00	\$90,969.00	\$89,271.00	\$95,621.00
<b>Total expenses</b>	<b>\$131,735.00</b>	<b>\$553,750.00</b>	<b>\$303,000.00</b>	<b>\$229,900.00</b>	<b>\$230,900.00</b>	<b>\$240,000.00</b>
Capital Contributions	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Excess (Deficiency) Of Revenues And Capital Contributions Over Expenses</b>	<b>\$174,121.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

Budget Report for Town of Lockport Industrial Development Agency

Fiscal Year Ending: 12/31/2025

Run Date: 03/06/2026

Status: CERTIFIED

Certified Date:03/11/2024

The authority's budget, as presented to the Board of Directors, is posted on the following website: <https://www.lockporteconomicdevelopment.com/wp-content/uploads/2024/02/2023-Budget-IDA.pdf>

Additional Comments