

TOWN OF AMHERST INDUSTRIAL DEVELOPMENT AGENCY

Executive Committee Meeting Agenda

**May 16, 2025 – 8:30 am
Agency Offices, 4287 Main Street**

1. Roll Call of Members
2. Reading and Approval of Minutes
3. New Business
 - a. Public Hearing – Benderson Development Company Amherst Investment
 - b. Project Review – Benderson Development Company Amherst Investment
 - c. Public Hearing – Delta Sonic Headquarters and Fabrication Investment
 - d. Project Review – Delta Sonic Headquarters and Fabrication Investment
4. Adjournment

TOWN OF AMHERST INDUSTRIAL DEVELOPMENT AGENCY
Minutes of the Executive Committee Meeting
April 10, 2025 – 8:30 AM
Agency Office, 4287 Main Street

Executive Committee: Carlton N. Brock, Jr.
William W. Tuyn
Anthony Agostino
David S. Mingoia, Executive Director

Guests: Nicole Gavigan
Frank LoTempio III
Hon. Timothy Drury
Joseph Manzella
Kevin Curry
Jacqui Berger

Mr. Brock opened the meeting at 8:32 AM and requested a motion to approve the previous meeting's minutes. Mr. Agostino made the motion, seconded by Mr. Brock and it carried unanimously.

Mr. Mingoia opened the public hearing for Novum Medical Products and read a statement into the record. Novum representatives presented information on the company and the expansion opportunity. Mr. Brock asked about job commitments and impact of tariffs. Mr. Mingoia closed the public hearing due to no other speakers. After discussion, Mr. Tuyn made a motion to move the request to the Board of Directors, seconded by Mr. Agostino and it carried unanimously.

Mr. Mingoia mentioned that there is a pending bond modification for the April 25th Board Date along with evaluation of software he was interested in purchasing.

At 8:54 AM, Mr. Agostino made a motion to adjourn, seconded by Mr. Tuyn and it carried unanimously.

PROJECT PROFILE:
BENDERSON AMHERST OFFICE INVESTMENT
\$13,150,000
June, 2025

DRAFT



ELIGIBILITY

- Commercial Project under NYS Law
- Eligible Project under Countywide Eligibility Policy

COMPANY INCENTIVES (EST.)

- Property Tax = \$342,877
- Sales Tax = \$502,031

PROJECT BENEFITS (EST.)

- New Property Taxes = \$158,120
- Retained Property Taxes = \$1,348,943
- Income Taxes = \$15,680,235
- Sales Taxes = \$5,335,636

EMPLOYMENT

- 84 Construction and Supply Related Jobs Created
- 231 Full-Time Jobs Retained, 10 Full-Time New Jobs Created within 2-years of Project Completion
- 231 Full-Time Positions Result From Ongoing Impact of the Operation

PROJECT SCHEDULE (EST.)

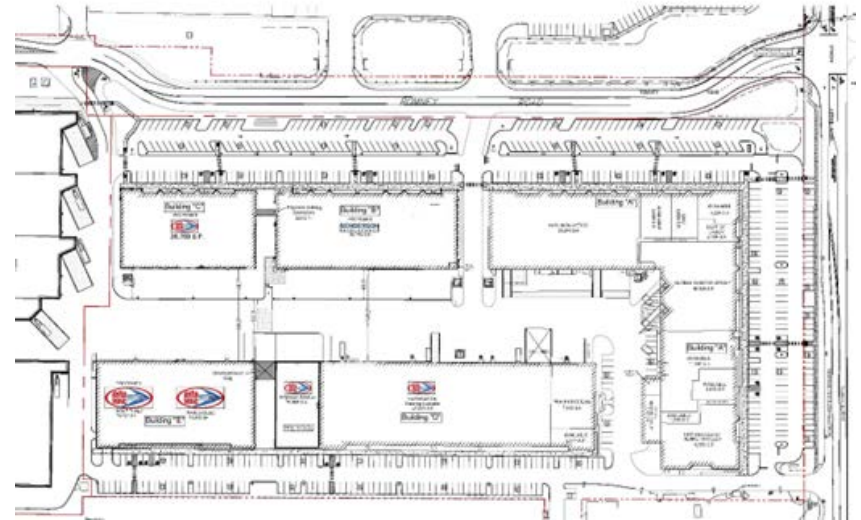
- Work begins July 2025
- Project completion July 2026

Project Address:

6000-6040 North Bailey
 Amherst, New York 14226
 (Sweet Home School District)

Investment:

Construction: \$7,750,000
 Equipment: \$5,000,000
 Soft/Other Costs: \$400,000



Project Description:

Benderson Development Company (BDC) is a commercial real estate developer with over 60 years of experience resulting in a portfolio of office, retail, warehouse, residential and hospitality holdings. It operates in 40 states throughout the country.

BDC is proposing to remodel existing property it owns on North Bailey that would consolidate its current operations to the site and make improvements including a 10,000 SF expansion that would accommodate Delta Sonic's operations, which is the subject of another application. The project includes building and site work improvements that would elevate the existing properties to modern, clean office space for its employees and customers.

BDC is headquartered in Sarasota, Florida and is seeking assistance to justify making this investment to create a campus and keep jobs in Western New York. The company is seeking to overcome challenges from financial obstacles, noting that Florida has zero income tax, to operational efficiencies such as dated mechanicals, lack of expandability and parking shortages. The Amherst location allows for current and future growth and an expansive experience for staff with onsite and nearby amenities. As per the Countywide Uniform Tax Exemption Policy, the existing communities were contacted and provided information and consideration for this investment. Correspondence from the respective Mayors indicating that these conditions were met are included in the agenda packet.

PROJECT PROFILE:
BENDERSON AMHERST OFFICE INVESTMENT **DRAFT**
\$13,150,000

Page 2

AIDA COMPANY HISTORY:

- 6000—6040 North Baily were developed with AIDA inducement in phases starting in 1991 and ending in 2000.

MATERIAL TERMS:

1. Investment of not less than \$11,117,500 at the project location as noted in the application.
2. Achievement of 239.5 full time equivalent positions within two years of project completion and maintenance of those jobs for the PILOT term.
3. Compliance with the Agency's Local Labor Policy in connection with the construction of the Project.

AIDA Project Evaluation Criteria - Office/Headquarters

Wage Rates:	Over \$90,000 Average Annual Salary
Regional Wealth Creation:	20% of sales outside of Erie County
In Region Purchases:	Applicant indicates its sources a high percentage of products locally
Research & Development Activities:	N/A
Investments in Energy Efficiency:	Company plans to apply energy efficient equipment in building expansion (i.e. HVAC)
Locational Land Use Factors:	Own Current Property, Ability to expand on site
LEED/Renewable Resources:	None
Retention/Flight Risk:	The company is headquartered in Sarasota, Florida and could shift positions there
Workforce Access/Public Transportation:	Multiple bus stops adjacent and near the project site

Town of Amherst Industrial Development Agency

MRB Cost Benefit Calculator

Date May 8, 2025
Project Title Benderson Amherst Office Investment
Project Location 6000-6040 North Bailey, 14226



Economic Impacts

Summary of Economic Impacts over the Life of the PILOT

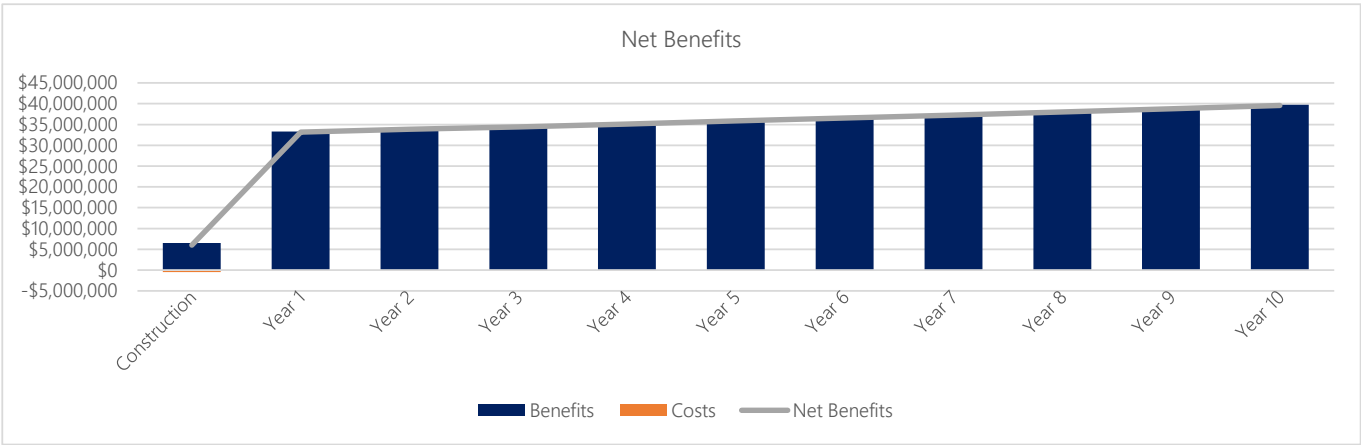
Construction Project Costs

\$13,150,000

Temporary (Construction)			
	Direct	Indirect	Total
Jobs	44	40	84
Earnings	\$3,851,000	\$2,282,873	\$6,133,873
Local Spend	\$10,000,000	\$7,108,000	\$17,108,000

Ongoing (Operations)			
Aggregate over life of the PILOT			
	Direct	Indirect	Total
Jobs	240	231	471
Earnings	\$227,422,131	\$114,893,661	\$342,315,792

Figure 1



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

Figure 2

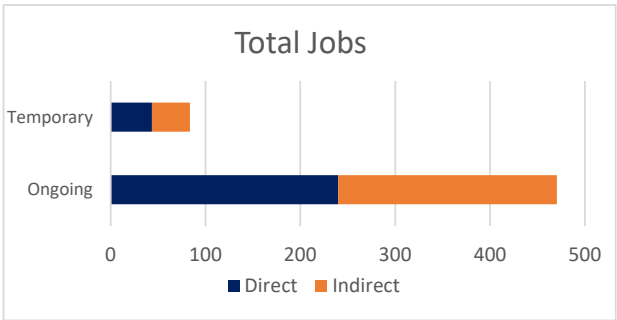
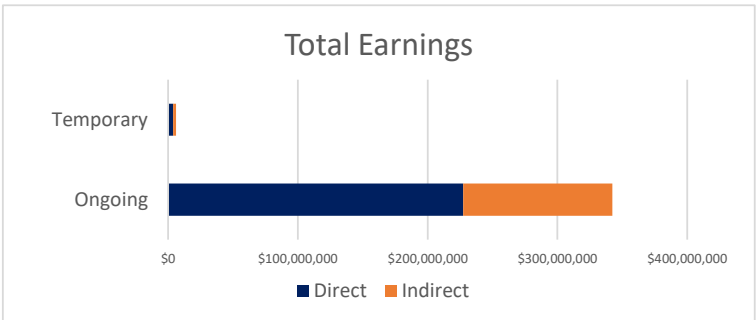


Figure 3



Fiscal Impacts

Estimated Costs of Exemptions

	Nominal Value	Discounted Value*
Property Tax Exemption	\$1,691,820	\$1,521,558
Sales Tax Exemption	\$502,031	\$502,031
Local Sales Tax Exemption	\$272,531	\$272,531
State Sales Tax Exemption	\$229,500	\$229,500
Mortgage Recording Tax Exemption	\$0	\$0
Local Mortgage Recording Tax Exemption	\$0	\$0
State Mortgage Recording Tax Exemption	\$0	\$0
Total Costs	\$2,193,851	\$2,023,589

State and Local Benefits

	Nominal Value	Discounted Value*
Local Benefits	\$352,853,213	\$316,589,744
To Private Individuals	\$348,449,665	\$312,639,069
Temporary Payroll	\$6,133,873	\$6,133,873
Ongoing Payroll	\$342,315,792	\$306,505,196
Other Payments to Private Individuals	\$0	\$0
To the Public	\$4,403,548	\$3,950,675
Increase in Property Tax Revenue	\$158,120	\$140,166
Temporary Jobs - Sales Tax Revenue	\$50,988	\$50,988
Ongoing Jobs - Sales Tax Revenue	\$2,845,500	\$2,547,824
Other Local Municipal Revenue	\$1,348,940	\$1,211,697
State Benefits	\$18,119,383	\$16,257,232
To the Public	\$18,119,383	\$16,257,232
Temporary Income Tax Revenue	\$276,024	\$276,024
Ongoing Income Tax Revenue	\$15,404,211	\$13,792,734
Temporary Jobs - Sales Tax Revenue	\$42,937	\$42,937
Ongoing Jobs - Sales Tax Revenue	\$2,396,211	\$2,145,536
Total Benefits to State & Region	\$370,972,596	\$332,846,976

Benefit to Cost Ratio

	Benefit*	Cost*	Ratio
Local	\$316,589,744	\$1,794,090	176:1
State	\$16,257,232	\$229,500	71:1
Grand Total	\$332,846,976	\$2,023,589	164:1

*Discounted at the public sector discount rate of: 2%

Additional Comments from IDA

Prepared by DM

Does the IDA believe that the project can be accomplished in a timely fashion? Yes
Does this project provide onsite childcare facilities? No

PROJECT PROFILE:
DELTA SONIC HEADQUARTERS & FABRICATION
\$12,818,178
June, 2025

DRAFT



ELIGIBILITY

- Commercial Project under NYS Law
- Eligible Project under Countywide Eligibility Policy

COMPANY INCENTIVES (EST.)

- Sales Tax = \$612,500

PROJECT BENEFITS (EST.)

- Income Taxes = \$3,939,578
- Sales Taxes = \$1,340,552

EMPLOYMENT

- 42 Construction and Supply Related Jobs Created
- 149 Full-Time and 2 Part-Time Jobs Retained, 12 Full-Time New Jobs Created within 2-years of Project Completion
- 156 Full-Time Positions Result From Ongoing Impact of the Operation

PROJECT SCHEDULE (EST.)

- Work begins July 2025
- Project completion January 2026

Project Address:

6010, 6030 & 6040 North Bailey
 Amherst, New York 14226
 (Sweet Home School District)

Investment:

Renovation/Infrastructure:	\$5,721,901
Manufacturing Equipment:	\$4,950,477
Non-Manufacturing Equipment:	\$1,905,000
Soft/Other Costs:	\$240,800



Project Description:

Founded in 1967, Delta Sonic has 32 locations throughout Western and Central New York, Chicago, Illinois and Erie Pennsylvania. The majority of the company's business is outside of Erie County, with 25% of it out of New York State.

Delta Sonic is proposing to renovate and occupy 6010, 6030 and 6040 North Bailey and consolidate all of its soap blending, warehousing and distribution and corporate headquarters to one campus environment. The company is investing in new manufacturing equipment, racking, furniture and fixtures. The current footprint of the headquarters, fabrication and distribution is scattered across multiple locations in the Cities of Buffalo and Tonawanda and lack available space and infrastructure to accommodate its growth objectives. As per the Countywide Uniform Tax Exemption Policy, the existing communities were contacted and provided information and consideration for this investment. Correspondence from the respective Mayors indicating that these conditions were met are included in the agenda packet.

The Agency's financial assistance is necessary to support Delta Sonic's proposed project to achieve operational efficiency and growth. Delta Sonic has indicated that relocation outside of Erie County would be a necessary consideration without support, noting the benefits of new investment and jobs the project will generate. Successful operations outside of the area prove that those options are viable, but not preferred by the company as it recognizes the improving business environment of Western New York and its talented workforce.

PROJECT PROFILE:
DELTA SONIC HEADQUARTERS & FABRICATION
\$12,818,178

DRAFT

Page 2

AIDA COMPANY HISTORY:

None

MATERIAL TERMS:

1. Investment of not less than \$10,895,451 at the project location as noted in the application.
2. Achievement of 162 full time equivalent positions within two years of project completion and maintenance of those jobs per the recapture term.
3. Compliance with the Agency's Local Labor Policy in connection with the construction of the Project.

AIDA Project Evaluation Criteria - Headquarters & Fabrication

Wage Rates:	\$70,000 Average Annual Salary
Regional Wealth Creation:	75% of sales outside of Erie County, 25% of sales outside of New York
In Region Purchases:	Applicant sources locally where possible for mechanical equipment construction and raw materials
Research & Development Activities:	Continue to advance formulas for proprietary soaps and car wash equipment
Investments in Energy Efficiency:	Consolidation of facilities saves fuel costs along with energy reduction of new equipment
Locational Land Use Factors:	Need to consolidate, spread across multiple locations
LEED/Renewable Resources:	None
Retention/Flight Risk:	The company's expanding footprint provide opportunities to locate functions out of the area
Workforce Access/Public Transportation:	Multiple bus stops adjacent and near the project site—METRO 32 Amherst

Town of Amherst Industrial Development Agency

MRB Cost Benefit Calculator

Date May 9, 2025
Project Title Delta Sonic HQ & Fabrication
Project Location 6010, 6030 & 6040 North Bailey, 14226



Economic Impacts

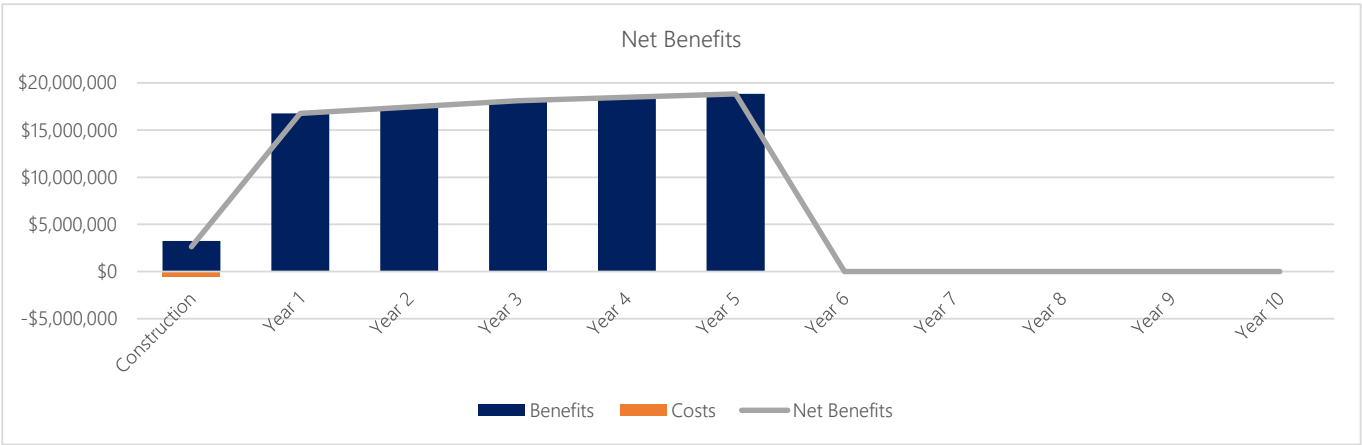
Summary of Economic Impacts over the Life of the PILOT

Construction Project Costs
\$12,818,178

Temporary (Construction)			
	Direct	Indirect	Total
Jobs	22	20	42
Earnings	\$1,925,500	\$1,141,436	\$3,066,936
Local Spend	\$5,000,000	\$3,554,000	\$8,554,000

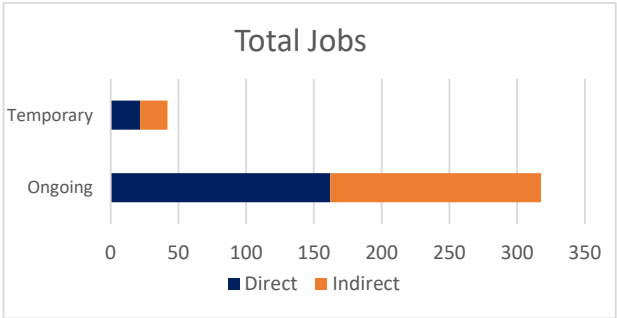
Ongoing (Operations)			
Aggregate over life of the PILOT			
	Direct	Indirect	Total
Jobs	162	156	318
Earnings	\$56,124,936	\$28,354,318	\$84,479,254

Figure 1



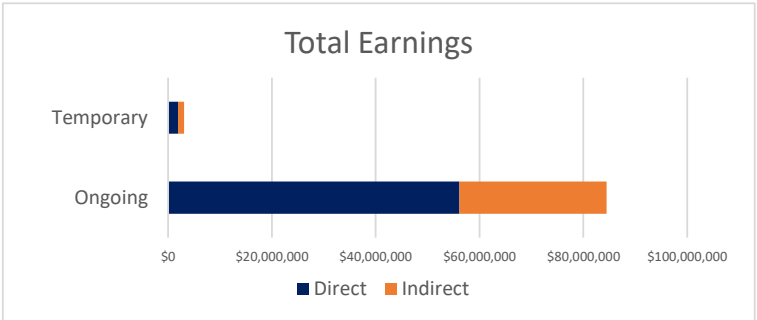
Net Benefits chart will always display construction through year 10, irrespective of the length of the PILOT.

Figure 2



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Figure 3



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

Fiscal Impacts

Estimated Costs of Exemptions

	Nominal Value	Discounted Value*
Property Tax Exemption	\$0	\$0
Sales Tax Exemption	\$612,500	\$612,500
Local Sales Tax Exemption	\$332,500	\$332,500
State Sales Tax Exemption	\$280,000	\$280,000
Mortgage Recording Tax Exemption	\$0	\$0
Local Mortgage Recording Tax Exemption	\$0	\$0
State Mortgage Recording Tax Exemption	\$0	\$0
Total Costs	\$612,500	\$612,500

State and Local Benefits

	Nominal Value	Discounted Value*
Local Benefits	\$88,273,918	\$83,300,301
To Private Individuals	\$87,546,190	\$82,613,575
Temporary Payroll	\$3,066,936	\$3,066,936
Ongoing Payroll	\$84,479,254	\$79,546,639
Other Payments to Private Individuals	\$0	\$0
To the Public	\$727,728	\$686,725
Increase in Property Tax Revenue	\$0	\$0
Temporary Jobs - Sales Tax Revenue	\$25,494	\$25,494
Ongoing Jobs - Sales Tax Revenue	\$702,234	\$661,231
Other Local Municipal Revenue	\$0	\$0
State Benefits	\$4,552,402	\$4,295,906
To the Public	\$4,552,402	\$4,295,906
Temporary Income Tax Revenue	\$138,012	\$138,012
Ongoing Income Tax Revenue	\$3,801,566	\$3,579,599
Temporary Jobs - Sales Tax Revenue	\$21,469	\$21,469
Ongoing Jobs - Sales Tax Revenue	\$591,355	\$556,826
Total Benefits to State & Region	\$92,826,320	\$87,596,207

Benefit to Cost Ratio

	Benefit*	Cost*	Ratio
Local	\$83,300,301	\$332,500	251:1
State	\$4,295,906	\$280,000	15:1
Grand Total	\$87,596,207	\$612,500	143:1

*Discounted at the public sector discount rate of: 2%

Additional Comments from IDA

Prepared by DM

Does the IDA believe that the project can be accomplished in a timely fashion? Yes
Does this project provide onsite childcare facilities? No

David S. Mingoia
Executive Director



May 2, 2025

Mayor Christopher P. Scanlon
City of Buffalo
65 Niagara Square – Room 203
Buffalo, New York 14202

Mayor John L. White
City of Tonawanda
200 Niagara Street
Tonawanda, New York 14150

Supervisor Brian Kulpa
Town of Amherst
5583 Main Street
Williamsville, New York 14221

RE: Benderson Development Company, LLC ("Benderson Development") and Delta
Sonic Car Wash Systems, Inc. ("Delta Sonic") - Consolidation and Relocation
Projects

Dear Mayors and Supervisor:

This letter is being provided pursuant to Article VI of the Countywide Uniform Tax Exemption Policy regarding two related projects proposed by Benderson Development and Delta Sonic (each a "Company" and together the "Companies") that involve the: (i) consolidation of their respective office facilities to a single centralized location in the Town of Amherst and (ii) the construction, renovation and expansion of their warehousing and manufacturing capacities at the proposed location in Amherst.

As you are aware, the Town of Amherst Industrial Development Agency ("AIDA") received a request for financial incentives from Benderson Development and Delta Sonic to assist in the consolidation of their City of Buffalo and City of Tonawanda locations to facilities owned by Benderson Development on North Bailey Avenue in the Town of Amherst. We are in receipt of letters from Mayors Scanlon and White acknowledging the proposed relocation from the City of Buffalo and the City of Tonawanda.

The Companies have each submitted an application to the AIDA for financial assistance. As set forth in the project applications (copies of which are enclosed), Benderson Development seeks to preserve its competitive position in the commercial real estate industry by updating its headquarters, as its existing location does not

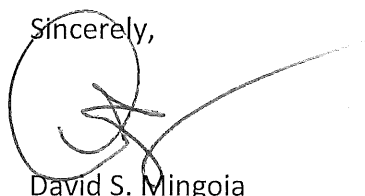
provide the necessary space or infrastructure to achieve this. Delta Sonic has similarly explored renovating their current buildings located in Buffalo and Tonawanda and concluded that it would be cost prohibitive to complete the renovations needed to accommodate their growth requirements. If it does not relocate to Amherst, Delta Sonic would need to consider other relocation options outside Erie County.

The Companies explored other locations in Buffalo, including an option on Hertel Avenue, but were unable to locate a suitable space allowing the Companies to combine their facilities into one campus with sufficient square footage and parking. It is our understanding that representatives from Benderson Development and Delta Sonic met with City of Buffalo and City of Tonawanda officials and explained the options each Company pursued and the reasoning behind creating a campus at property that Benderson Development owns in Amherst. My discussions with the Companies included ensuring that possible solutions in Buffalo and Tonawanda were exhausted before AIDA considered assisting in the expansion of operations in Amherst.

The AIDA Board of Directors welcomes your written or oral comments with regard to these projects and will enter them into the record. The projects are scheduled for public hearings on May 16, 2025 at 8:30 AM and may be considered for action at a future AIDA Board of Directors meeting or meetings.

Please contact me should you require any further information. Thank you again for your cooperation and we look forward to working with you and your respective teams on future economic development projects that benefit the region.

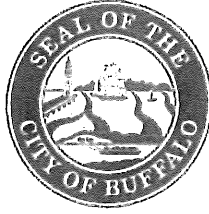
Sincerely,



David S. Mingoia
Executive Director/CEO

Enc.

CC: John Cappellino, Erie County Industrial Development Agency
Nadine Marrero, Executive Director, City of Buffalo Office of Strategic Planning



MAYOR CHRISTOPHER P. SCANLON

April 16, 2025

Amherst Industrial Development Agency
Attn: David Mingoia, Executive Director
4287 Main St.
Amherst, New York 14226

Re: Proposed Relocation of Facilities

Dear Mr. Mingoia:

I am writing to acknowledge the proposed relocation of Benderson Development and Delta Sonic from the City of Buffalo to the Town of Amherst. I have recently met with principals from each company and understand the rationale of consolidating operations to a larger facility that will house their respective corporate headquarters as well as Delta Sonic's ancillary operations. While I don't often support *any* business moving their operations out of Buffalo, this move is important to the continued success of both applicants and significant contributions to the region.

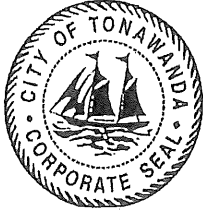
Additionally, Benderson and Delta Sonic maintain substantial property holdings in the city, and they have stressed their commitment to continued investment in Buffalo, despite moving to a neighboring municipality. Their proactive engagement with my office and transparency throughout the process is also appreciated.

If you have any questions, please do not hesitate to contact Deputy Mayor Brian Gould at (716) 851.5749 or email: bgould@buffalony.gov.

Sincerely,

A handwritten signature in dark ink, appearing to read "Chris P. Scanlon", written in a cursive style.

Christopher P. Scanlon
Mayor, City of Buffalo



CITY OF TONAWANDA, NEW YORK
OFFICE OF THE MAYOR

200 Niagara Street Tonawanda, New York 14150-1099

Phone: (716) 695-8645 Fax: (716) 695-8314

E-mail: mayor@tonawandacity.com

JOHN L. WHITE
Mayor

SHARON R. STUART
Administrative Assistant

JUDY A. KURTZWORTH
Executive Secretary

April 24, 2025

Amherst Industrial Development Agency
Attn: David Mingoia, Executive Director
4287 Main St.
Amherst, New York 14226

Re: Proposed Relocation of Facilities

Dear Mr. Mingoia:

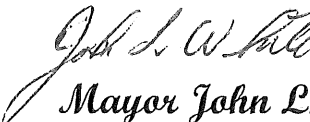
I am writing to acknowledge the proposed relocation of Benderson Development and Delta Sonic from the City of Buffalo to the Town of Amherst. Principals from each company have explained the rationale of consolidating operations to a larger facility that will house their respective corporate headquarters as well as Delta Sonic's ancillary operations. While I don't often support *any* business moving their operations, this move is important to the continued success of both applicants and significant contributions to the region.

Additionally, Benderson maintains substantial property holdings in the City of Tonawanda, and they have stressed their commitment to continued investment in Buffalo, Amherst and Tonawanda despite moving to a neighboring municipality.

We have a good working relationship with Benderson Development and support any move they are considering.

If you have any questions, please do not hesitate to contact me at 716-695-8645 or email mayor@tonawandacity.com.

Regards,


Mayor John L. White

City of Tonawanda
200 Niagara St
Tonawanda, NY 14150