

LAW OFFICES  
OF

*Timothy R. McGill*

248 WILLOWBROOK OFFICE PARK  
FAIRPORT, NEW YORK 14450

Kristine M. Bryant  
Paralegal

Tel: (585) 381-7470  
Fax: (585) 381-7498

February 5, 2026

Robert Finster, Superintendent  
Harrisville Central School District  
14371 Pirate Lane  
Harrisville, New York 13648

RE: ***Capital Improvements Project***

Dear Rob:

Enclosed for the Board's and your consideration is a bond resolution for your building project financing.

The open meeting law requirements for calling a board meeting are summarized for your convenience as follows:

1. Public notice of the time and place of a meeting scheduled at least one week prior thereto shall be given to the news media and shall be conspicuously posted in one or more designated public locations at least seventy-two hours before such meeting.
2. Public notice of the time and place of every other meeting shall be given, to the extent practicable, to the news media and shall be conspicuously posted in one or more designated public locations at a reasonable time prior thereto.
3. When the School District has the ability to do so, notice of the time and place of a meeting given in accordance with numbered paragraph one or two above shall also be conspicuously posted on the School District's internet website.

Please note that under the Open Meetings Law any proposed resolution that is scheduled to be the subject of discussion by a public body during an open meeting shall be made available, upon request therefor, to the extent that you determine practicable, at least twenty-four hours prior to the meeting during which the resolution will be discussed, and you may charge a reasonable fee, determined in the same manner as provided under the

LAW OFFICES  
OF

*Timothy R. McGill*

Robert Finster, Superintendent  
Harrisville Central School District  
February 5, 2026

Page 2

Freedom of Information Law. Advance online posting of a resolution is required if you maintain a regularly and routinely updated website and utilize a high speed internet connection, at least twenty-four hours prior to the meeting, but again, to the extent that you determine practicable. The enclosed bond resolution includes a certification as to compliance with the above.

The bond resolution includes a statement to the effect that all of your buildings are "class 'A' buildings." Enclosed is a copy of the definition of class "A." Please advise if any of your buildings are not class "A."

As I understand it, the Board may consider the enclosed bond resolution at a regular board meeting scheduled for February 9, 2026. Please note that the resolution must be adopted by 2/3 vote of the entire voting strength of the board, not just a majority of a smaller quorum that may be present. Once the bond resolution is adopted (by a 2/3 vote of the entire voting strength of the board), the entire resolution, together with the NOTICE PURSUANT TO LOCAL FINANCE LAW SECTION 81.00 (included as page 5 of the enclosed), should be published one time in each official newspaper of the School District. For your convenience, I have drafted and enclosed a copy of the bond resolution in a format suitable for delivery to the newspaper(s). Please send to me a certified copy of the bond resolution once adopted and the newspaper affidavit(s) of publication when available. Also, please send to me a copy of the newspaper affidavit of legal notice of voter meeting and a certificate or letter from the District Clerk or Election Inspectors evidencing the outcome of the vote.

Please feel free to contact me at your convenience if you have any questions regarding any of the above. Thank you.

Very truly yours,



Timothy R. McGill

TRM:kmb

Encl.

pc: Benjamin Maslona  
Andrew Silver, Esq.

NOTICE PURSUANT TO LOCAL FINANCE LAW SECTION 81.00

The bond resolution published herewith was adopted on February 9, 2026 and the validity of the obligations authorized by such bond resolution may be hereafter contested only if such obligations were authorized for an object or purpose for which the Harrisville Central School District is not authorized to expend money or if the provisions of law which should have been complied with as of the date of publication of this notice were not substantially complied with, and an action, suit or proceeding contesting such validity is commenced within twenty (20) days after the date of publication of this notice, or such obligations were authorized in violation of the provisions of the Constitution.

---

District Clerk  
Harrisville Central School District,  
New York

BOND RESOLUTION DATED FEBRUARY 9, 2026 OF THE BOARD OF EDUCATION OF THE HARRISVILLE CENTRAL SCHOOL DISTRICT AUTHORIZING GENERAL OBLIGATION BONDS TO FINANCE CERTAIN CAPITAL IMPROVEMENTS CONSISTING OF CONSTRUCTION AND RECONSTRUCTION OF THE SCHOOL BUILDING AND FACILITIES, AUTHORIZING THE ISSUANCE OF BOND ANTICIPATION NOTES IN CONTEMPLATION THEREOF, THE LEVY OF TAXES IN ANNUAL INSTALLMENTS IN PAYMENT THEREOF, THE EXPENDITURE OF SUCH SUMS FOR SUCH PURPOSE, AND DETERMINING OTHER MATTERS IN CONNECTION THEREWITH.

WHEREAS, the qualified voters of the Harrisville Central School District, New York, at the special meeting of such voters duly held on February 3, 2026, duly approved a proposition authorizing the levy of taxes to be collected in installments, in the manner provided by the Education Law, for the class of objects or purposes hereinafter described; and

WHEREAS, the Board of Education has, on December 8, 2025, duly determined and found the purpose hereinafter described constitutes a Type II action under the State Environmental Quality Review Act of the State of New York and the applicable regulations thereunder ("SEQRA") which will not have a significant impact on the

environment and such purpose is not subject to any further environmental review under SEQRA;

NOW THEREFORE, BE IT RESOLVED by the favorable vote of not less than two-thirds of all of the members of such Board of Education, as follows:

Section 1. The Harrisville Central School District shall undertake certain capital improvements to the School District's existing school buildings and facilities, as more particularly described in Section 3 hereof, and as generally outlined to and considered by the voters of the School District at the special voter meeting on February 3, 2026.

Section 2. The Harrisville Central School District is hereby authorized to issue its General Obligation Serial Bonds in the aggregate principal amount of not to exceed \$9,136,280, pursuant to the Local Finance Law of New York, in order to finance the class of objects or purposes described herein, and such amount is hereby appropriated therefor.

Section 3. The class of objects or purposes to be financed pursuant to this resolution (hereinafter referred to as "purpose") is certain capital improvements consisting of construction and reconstruction of the school building and facilities within the School District (each such building being a class "A" (fireproof and certain fire resistant) building as defined in Subdivision 11 of Paragraph a of Section 11.00 of said Local Finance Law), various site improvements, and the acquisition of certain original furnishings, equipment, and apparatus and other incidental improvements required in connection therewith for such construction and school use.

Section 4. It is hereby determined and declared that (a) the aggregate maximum cost of said purpose, as estimated by the Board of Education, is \$9,136,280; and (b) the Harrisville Central School District's plan to finance the cost of said purpose is to provide up to \$9,136,280 from funds raised by the issuance of said Bonds and the Bond Anticipation Notes hereinafter referred to; and (c) no money has heretofore been authorized to be applied to the payment of the cost of said purpose.

Section 5. It is hereby determined that the purpose is one of the class of objects or purposes described in Subdivision 97 of Paragraph a of Section 11.00 of the Local Finance Law, and that the period of probable usefulness of said purpose is thirty (30) years.

Section 6. The Harrisville Central School District is hereby authorized to issue its Bond Anticipation Notes in the aggregate principal amount of not to exceed \$9,136,280, and is hereby authorized to issue renewals thereof, pursuant to the Local Finance Law of New York in order to finance the purpose in anticipation of the issuance of the above described Bonds.

Section 7. It is hereby determined and declared that (a) there are presently no outstanding Bond Anticipation Notes issued in anticipation of the sale of said Bonds, (b)

the Bond Anticipation Notes authorized hereby shall mature within one year of the date of issuance thereof or such longer term as may be desired in accordance with the provisions of the Local Finance Law, (c) the Bond Anticipation Notes authorized hereby are not issued in anticipation for Bonds for an assessable improvement, and (d) current funds will be provided prior to the issuance of the Bonds or Bond Anticipation Notes herein authorized, to the extent, if any, required by Section 107.00 of the Local Finance Law.

Section 8. It is hereby determined and declared that the Harrisville Central School District reasonably expects to reimburse the general fund, or such other fund as may be utilized, not to exceed the maximum amount authorized herein, from the proceeds of the obligations authorized hereby for expenditures, if any, from such fund that may be made for the purpose prior to the date of issuance of such obligations. This is a declaration of official intent under Treasury Regulation §1.150-2.

Section 9. The faith and credit of the Harrisville Central School District, New York, are hereby irrevocably pledged for the payment of the principal of and interest on such Bonds and Bond Anticipation Notes as the same respectively become due and payable. An annual appropriation shall be made in each year sufficient to pay the principal of and interest on such obligations becoming due and payable in such year. There shall annually be levied on all taxable real property of said School District, a tax sufficient to pay the principal of and interest on such obligations as the same become due and payable.

Section 10. The power to further authorize the sale and issuance of said Bonds and Bond Anticipation Notes and to prescribe the terms, form and contents of said Bonds and Bond Anticipation Notes, subject to the provisions of this resolution and the Local Finance Law of New York, including without limitation, the authority to determine whether to accept bids electronically to the extent allowed by the Local Finance Law, the consolidation with other issues, the determination to issue Bonds with substantially level or declining annual debt service, all contracts for, and determinations with respect to credit or liquidity enhancements, if any, and to sell, issue and deliver said Bonds and Bond Anticipation Notes, subject to the provisions of this resolution and Local Finance Law, is hereby delegated to the President of the Board of Education or to the Vice President of the Board in the event of the absence or unavailability of the President. The President of the Board of Education, Vice President and the District Clerk are hereby authorized to sign by manual or facsimile signature any Bonds and Bond Anticipation Notes issued pursuant to this resolution, and are hereby authorized to affix to such Bonds and Bond Anticipation Notes the corporate seal of the School District and to attest the same. The President of the Board of Education is additionally authorized (but not required) to execute and deliver a financing agreement with the Dormitory Authority of the State of New York and any other agreements and documents necessary to accomplish a financing, all as may be determined in the discretion of the President of the Board of Education.

Section 11. This resolution, or a summary hereof, shall be published in full by

the District Clerk of the School District together with a notice in substantially the form prescribed by Section 81.00 of said Local Finance Law, and such publication shall be in each official newspaper of the School District. The validity of said Bonds and Bond Anticipation Notes issued in anticipation of the sale of said Bonds may be contested only if such obligations are authorized for an object or purpose for which said School District is not authorized to expend money, or the provisions of law which should be complied with, at the date of publication of this resolution are not substantially complied with, and an action, suit or proceeding contesting such validity, is commenced within twenty (20) days after the date of such publication; or if said obligations are authorized in violation of the provisions of the Constitution.

Section 12. This resolution shall take effect immediately upon its adoption.

- (a) Class "A" (fireproof and certain fire resistant) buildings.
  - (1) Buildings, the walls of which are constructed of brick, stone, concrete, metal or other incombustible material, and in which there are no wooden beams or lintels, except wood glue laminated structural members, and in which the floors, roofs, stairhalls, and other means of vertical communication between floors and their enclosures are built entirely of brick, stone, metal or other incombustible materials, and in which no woodwork or other inflammable material is used in any of the rough partitions, floor or ceiling structures, or
  - (2) Buildings, not more than one story above the ground, the outer walls of which are constructed of brick, stone, concrete, metal, stucco or other fire-resisting material and which are to be used as school houses by school districts wholly outside of a city.
- (b) Class "B" (fire-resistant) buildings. Buildings, the outer walls of which are constructed of brick, stone, concrete, metal, stucco or other fire-resisting material.
- (c) Class "C" buildings. Buildings which are neither class "A" or class "B," as defined in items (a) and (b) above, including any such building which is rebuilt or altered so that it, together with any addition or vertical or other extension is not fire-proof or fire-resisting, as thus defined.