



Tioga County Industrial Development Agency
April 3, 2019 • 4:30pm•
Ronald E. Dougherty County Office Building
56 Main Street, Owego, NY 13827
Agenda

Call to Order and Introductions

Attendance

IDA Board Members

Roll Call: R. Kelsey, J. Ceccherelli T. Monell, K. Dougherty, K. Gillette, A. Gowan

Absent:

Excused: M. Sauerbrey

Guests: C. Curtis, C. Haskell, L. Tinney, Z. Baker

Privilege of the Floor: Z. Baker

Approval of Minutes:

A. [March 6, 2019 Regular Meeting Minutes](#)

Financials

A. [Balance Sheet](#)

B. [Profit & Loss](#)

C. [Transaction Detail; Cash Accounts Only](#)

Project Updates

A. Project Steel

1. [Commitment Letter CAP Funds](#)

2. Land Purchase Closing

New Business: C. Curtis

A. Prevailing Wage Resolution

Old Business: C. Curtis

A. Public Authority Accountability Act (PAAA)

1. Audit Committee Report: R. Kelsey, A. Gowan, K. Dougherty
a. 2018 Year End Audit Complete

2. Governance Committee Report: J. Ceccherelli, R. Kelsey, A. Gowan
a. [Employee Handbook Revision](#)



- b. [Procurement Policy Revision](#)
- 3. PARIS Report complete
- B. ED&P Update: L. Tinney

PILOT Updates: C. Curtis

- A. Town & County PILOT received and distributed
- B. PILOT School Projections Distributed
- C. Hadco/Sanmina
- D. CNYOG – OACSD Summary Request

Reports: C. Curtis

- A. Railroad Committee Report: T. Monell, K. Gillette, M. Sauerbrey
 - a. [Income To Date](#)
 - b. ECC Technologies – Lease Request
- B. Finance Committee Report: R. Kelsey, A. Gowan, K. Gillette
 - a. All bank signature cards updated

Motion to move into Executive Session pursuant to Public Officers Law Section 105

Next Meeting: Wednesday May 1, 2019

Adjournment

V. Financials

- A. Balance Sheet
- B. Profit & Loss
- C. Transaction Detail; Cash Accounts Only

Motion to acknowledge financials, as presented. (T. Monell, A. Gowan)

Aye – 5	Abstain – 0
No – 0	Carried

New Business: C. Curtis

- D. Owego Gardens II – C. Curtis reported the public hearing was held on 2/27/19 and letters of support received from the following taxing authorities; Tioga County Legislature, Town of Owego, and Village of Owego.

Question raised regarding cost of road construction. L. Tinney will forward information to the IDA Board members.

Motion to authorize PILOT resolution to facilitate the financing of the acquisition, construction, and equipping of Owego Gardens II and authorizing the execution and delivery of certain documents with respect to the project. (A. Gowan, K. Gillette)

Aye – 5	Abstain – 0
No – 0	Carried

- E. Best Buy/Nichols Distribution LLC

- 1. Public Hearing – C. Curtis reported the public hearing was held on 2/20/19 and letters of support received from all taxing authorities; Tioga County Legislature, Town of Nichols and Owego-Apalachin Central School District.

Motion to authorize PILOT resolution for sales tax exemption in connection with the expansion of their existing facility and authorizing the execution and delivery of certain documentations with respect to the project. (T. Monell, M. Sauerbrey)

Aye – 5	Abstain – 0
No – 0	Carried

VI. Old Business: C. Curtis

- A. Public Authority Accountability Act (PAAA)

- 1. Audit Committee Report: R. Kelsey, A. Gowan, K. Dougherty
 - a. 2018 Audit – C. Curtis reported the 2018 audit is in progress and auditors will be on-site the week of March 11, 2019. C. Curtis reported the auditors informed her there is no need for an independent audit on the IDA’s IRP revolving loan funds.
- 2. Governance Committee Report: J. Ceccherelli, R. Kelsey, A. Gowan
 - a. Governance Committee Summary – C. Curtis reported Governance Committee Chair, Jenny Ceccherelli, prepared the summary highlighting health insurance, 60-day employee evaluation, and training for C. Curtis, as well as audit preparation. C. Curtis reported she and C. Haskell registered for the upcoming QuickBooks training in May.

VII. PILOT Updates: C. Curtis

- A. PILOT Town & County Bills – C. Curtis addressed the late remittances for Nichols Cross Dock/Fed Ex and Crown Cork and Seal. C. Curtis reported she has been in contact with Nichols Cross Dock/Fed Ex and noted this was an oversight on the company’s part, however, indicated she is having difficulty securing a contact for Crown Cork and Seal, but will continue efforts to reach out and address the late remittance.
- B. PILOT School Projections Distributed – C. Curtis reported all PILOT school projections have been distributed, with the exception of Owego-Apalachin Central School District, which she anticipates sending no later than Monday, March 11, 2019.

VIII. Reports: C. Curtis

A. Railroad

1. Committee Report: T. Monell, K. Gillette, M. Sauerbrey

- a. Income to Date – C. Curtis reported the December 2018 payment has been received. L. Tinney noted the income is up this year in comparison to last year.

IX. Motion to move into Executive Session pursuant to Public Officers Law Section 105 at 5:10 p.m. to discuss financial matters and IDA properties. (T. Monell, A. Gowan)

Aye – 5

Abstain – 0

No – 0

Carried

Executive Session adjourned at 5:54 p.m.

X. Next Meeting – Wednesday, April 3, 2019, at 4:30 p.m. in the Legislative Conference Room.

XI. Adjournment – Meeting adjourned at 5:54 p.m.

Respectfully submitted,

Cathy Haskell

IDA Executive Assistant

Tioga County Industrial Development Agency

Balance Sheet

As of March 31, 2019

	Mar 31, 19	Mar 31, 18	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
Restricted Cash Accounts			
Community- Facade Improvement	72,564.93	96,177.30	-23,612.37
CCTC- Industrial Park	11,995.37	11,995.37	0.00
USDA Funds			
CCTC- Loan Loss Reserve	40,428.06	40,409.49	18.57
TSB- IRP 2016 (Formerly IRP 4)	236,554.83	199,780.93	36,773.90
TSB- RBEG	205,569.05	205,511.84	57.21
TSB- marketing	1,477.51	1,477.11	0.40
Total USDA Funds	484,029.45	447,179.37	36,850.08
Total Restricted Cash Accounts	568,589.75	555,352.04	13,237.71
CCTC- CDs			
Land Acquisition (879)	534,542.01	528,439.10	6,102.91
Capital Improvement (284)	315,216.99	310,716.91	4,500.08
Total CCTC- CDs	849,759.00	839,156.01	10,602.99
Temporarily Restricted Cash Acc			
TSB-Owego Gardens	22,661.35	22,168.35	493.00
TSB-Crown Cork and Seal	105.67	300,134.21	-300,028.54
Community- BestBuy PILOT Acct.	570,186.26	570,096.41	89.85
Total Temporarily Restricted Cash Acc	592,953.28	892,398.97	-299,445.69
Unrestricted Cash Accounts			
TSB ICS	2,134,495.08	0.00	2,134,495.08
TSB- checking	615,147.43	776,077.49	-160,930.06
TSB- general fund	125,535.16	125,222.06	313.10
Total Unrestricted Cash Accounts	2,875,177.67	901,299.55	1,973,878.12
Total Checking/Savings	4,886,479.70	3,188,206.57	1,698,273.13
Other Current Assets			
Accounts Receivable 1300.01	329,158.69	329,158.69	0.00
Allowance for Doubtful Accounts	-35,000.00	-35,000.00	0.00
Commercial Facade Loan Program			
Loan Rec - 2017-01-C	40,000.00	0.00	40,000.00
Loan Rec - 2018-03-C	19,375.00	0.00	19,375.00
Loan Rec - 2018-02-C	2,392.50	0.00	2,392.50
Loan Rec - 2018-01-C	7,620.02	9,450.00	-1,829.98
Loan Rec - 2017-03-C	9,320.00	12,070.00	-2,750.00
Loan Rec - 2017-02-C	29,199.64	32,911.18	-3,711.54
Loan Rec - 2016-03-C	11,485.80	14,767.56	-3,281.76
Loan Rec - 2016-02-C	27,083.48	34,722.32	-7,638.84
Loan Rec - 2016-01-C	5,655.96	7,490.38	-1,834.42
Loan Rec - 2015-06-C	12,439.18	16,829.50	-4,390.32
Loan Rec - 2014-01-C	2,881.98	4,916.46	-2,034.48
Loan Rec - 2015-01-C	0.00	9,444.37	-9,444.37
Loan Rec - 2015-02-C	0.00	890.98	-890.98
Loan Rec - 2015-05-C	9,882.39	13,474.11	-3,591.72
Total Commercial Facade Loan Program	177,335.95	156,966.86	20,369.09
IRP 4			
Loan Rec 2018-02-A	9,145.79	0.00	9,145.79
Loan Rec 2018-01-A	68,221.46	71,326.63	-3,105.17
Loan Rec 2017-05-A	15,045.15	19,764.10	-4,718.95
Loan Rec 2017-04-A	36,493.67	38,313.12	-1,819.45
Loan Rec 2017-03-A	16,702.85	18,523.01	-1,820.16
Loan Rec 2017-02-A	71,046.92	87,018.82	-15,971.90
Loan Rec 2017-01-A	20,589.16	22,922.72	-2,333.56
Loan Rec 2016-01-A	19,294.99	27,173.46	-7,878.47
Loan Rec 2015-03-A	4,902.26	8,040.38	-3,138.12
Loan Rec 2013-02-A	-14.16	2,079.46	-2,093.62
Loan Rec 2009-02-A	51,251.58	52,451.58	-1,200.00
Total IRP 4	312,679.67	347,613.28	-34,933.61
IRP 3			
Loan Rec 2013-01-A	0.00	3,024.33	-3,024.33
Loan Rec 2007-08-A	26,254.80	33,124.80	-6,870.00
Total IRP 3	26,254.80	36,149.13	-9,894.33
IRP 2			

Tioga County Industrial Development Agency

Balance Sheet

04/02/19

As of March 31, 2019

Accrual Basis

	Mar 31, 19	Mar 31, 18	\$ Change
Loan Rec 2011-03-A	33,506.98	44,595.60	-11,088.62
Total IRP 2	33,506.98	44,595.60	-11,088.62
Total Other Current Assets	843,936.09	879,483.56	-35,547.47
Total Current Assets	5,730,415.79	4,067,690.13	1,662,725.66
Fixed Assets			
Asset WWTP	0.00	2,899,623.29	-2,899,623.29
Land- Mitchell Equipment	58,453.51	58,453.51	0.00
2012 computer upgrade Equipment - Other	1,436.88 264.00	1,436.88 264.00	0.00 0.00
Total Equipment	1,700.88	1,700.88	0.00
Land- Cavataio	2,500.00	2,500.00	0.00
Land-general	584,257.05	202,679.24	381,577.81
Land-Louns			
Lopke	8,993.03	5,000.00	3,993.03
Town of Nichols	20,000.00	20,000.00	0.00
Hess	259,561.43	259,561.43	0.00
Land-Louns - Other	139,612.53	139,612.53	0.00
Total Land-Louns	428,166.99	424,173.96	3,993.03
Land 434	376,800.36	376,800.36	0.00
Railroad Improvements	1,979,330.50	1,979,330.50	0.00
Z Accumulated Depreciation	-1,154,503.43	-1,154,503.43	0.00
Total Fixed Assets	2,276,705.86	4,790,758.31	-2,514,052.45
TOTAL ASSETS	8,007,121.65	8,858,448.44	-851,326.79
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
20000 - Accounts Payable	0.00	18,633.74	-18,633.74
Total Accounts Payable	0.00	18,633.74	-18,633.74
Other Current Liabilities			
Interest Payable			
L/P 2014-01-A Interest	0.00	230.20	-230.20
L/P 2009-04-A Interest	0.00	89.48	-89.48
Total Interest Payable	0.00	319.68	-319.68
2100 - Payroll Liabilities	1,646.82	1,646.82	0.00
PILOT Payments			
Gateway Owego, LLC	1,500.00	0.00	1,500.00
Crown Cork and Seal	299,971.46	300,000.00	-28.54
+ - 231 Main Town/County Nichols Cross Dock	-0.01 14,550.83	-0.01 0.00	0.00 14,550.83
Owego Gardens	22,627.00	22,134.00	493.00
School - 231 Main Street	0.01	0.00	0.01
Tioga Downs Racetrack	0.00	-0.21	0.21
CNYOG	274,971.49	30,113.46	244,858.03
Best Buy PP	570,000.00	570,000.00	0.00
Rynone	44.08	44.08	0.00
Total PILOT Payments	1,183,664.86	922,291.32	261,373.54
Total Other Current Liabilities	1,185,311.68	924,257.82	261,053.86
Total Current Liabilities	1,185,311.68	942,891.56	242,420.12
Long Term Liabilities			
Loan Pay- IRP 4	232,632.80	242,546.34	-9,913.54
Loan Pay- IRP 3	202,342.67	202,342.67	0.00
Loan Pay- IRP 2	134,427.04	145,312.91	-10,885.87
Loan Pay- IRP 1	69,112.00	76,605.09	-7,493.09
Tioga County HUD prog 2014-01-A	0.00	92,083.31	-92,083.31

Tioga County Industrial Development Agency

Balance Sheet

As of March 31, 2019

	Mar 31, 19	Mar 31, 18	\$ Change
2009-04-A	0.00	35,792.13	-35,792.13
Total Tioga County HUD prog	0.00	127,875.44	-127,875.44
Total Long Term Liabilities	638,514.51	794,682.45	-156,167.94
Total Liabilities	1,823,826.19	1,737,574.01	86,252.18
Equity			
Board Designated Funds	1,406,302.63	1,406,302.63	0.00
1110 - Retained Earnings	4,783,112.45	5,771,758.35	-988,645.90
Net Income	-6,119.62	-57,186.55	51,066.93
Total Equity	6,183,295.46	7,120,874.43	-937,578.97
TOTAL LIABILITIES & EQUITY	8,007,121.65	8,858,448.44	-851,326.79

Tioga County Industrial Development Agency
Profit & Loss Prev Yr. Comparison
January through March 2019

04/02/19

Accrual Basis

	Jan - Mar 19	Jan - Mar 18	\$ Change
Ordinary Income/Expense			
Income			
Loan Interest Income			
IRP 2			
2011-03-A	442.40	579.86	-137.46
Total IRP 2	442.40	579.86	-137.46
IRP 3			
2013-01-A	0.00	47.36	-47.36
2007-08-A	428.57	534.81	-106.24
Total IRP 3	428.57	582.17	-153.60
IRP 4			
2018-02-A	93.89	0.00	93.89
2018-01-A	543.50	567.94	-24.44
2017-04-A	275.59	434.65	-159.06
2017-03-A	106.31	117.63	-11.32
2017-05-A	99.62	135.40	-35.78
2017-01-A	131.13	153.71	-22.58
2017-02-A	460.85	560.25	-99.40
2016-01-A	257.93	355.61	-97.68
2015-03-A	43.94	34.48	9.46
2013-02-A	0.00	44.05	-44.05
Total IRP 4	2,012.76	2,403.72	-390.96
Total Loan Interest Income	2,883.73	3,565.75	-682.02
Loan Program Fee			
IRP 4	1,800.00	0.00	1,800.00
Loan Program Fee - Other	0.00	100.00	-100.00
Total Loan Program Fee	1,800.00	100.00	1,700.00
Loan Late Fee			
2015-03 - 2015-03-A	10.00	0.00	10.00
Total Loan Late Fee	10.00	0.00	10.00
4110 - Grants			
Waverly Trade Center DOT Grant	8,380.00	21,195.00	-12,815.00
Total 4110 - Grants	8,380.00	21,195.00	-12,815.00
Interest Income-			
Interest Income- TSB ICS	3,447.35	0.00	3,447.35
Community- Facade Improvement	5.26	15.68	-10.42
CCTC Loan Loss Reserve Account	3.27	5.04	-1.77
Community- Lounsberry	23.02	28.75	-5.73
TSB- checking	67.12	202.45	-135.33
TSB-general fund	16.23	24.70	-8.47
TSB- IRP 4	11.05	24.30	-13.25
TSB- RBEG	10.11	15.41	-5.30
TSB- marketing	0.07	0.11	-0.04
Total Interest Income-	3,583.48	316.44	3,267.04
Leases/Licenses			
Plexicomm, LLC	200.00	0.00	200.00
RR leases	822.49	0.00	822.49
Leases/Licenses - Other	0.00	7,043.96	-7,043.96
Total Leases/Licenses	1,022.49	7,043.96	-6,021.47
OHRy			
freight	22,754.00	27,117.10	-4,363.10
Total OHRy	22,754.00	27,117.10	-4,363.10

Tioga County Industrial Development Agency
Profit & Loss Prev Yr. Comparison
January through March 2019

04/02/19

Accrual Basis

	Jan - Mar 19	Jan - Mar 18	\$ Change
4170 · PILOT Program Fees			
Owego Garden - Home Leasing	2,500.00	0.00	2,500.00
Best Buy	2,500.00	0.00	2,500.00
4170 · PILOT Program Fees - Other	84,131.50	0.00	84,131.50
Total 4170 · PILOT Program Fees	89,131.50	0.00	89,131.50
Total Income	129,565.20	59,338.25	70,226.95
Expense			
66900 · Reconciliation Discrepancies	0.00	-0.01	0.01
Grant Expense	0.00	17,595.10	-17,595.10
WWTP Crown Cork and Seal	0.00	-18,633.74	18,633.74
Marketing	0.00	112.50	-112.50
Waverly Trade Center DOT Grant	8,380.00	21,195.00	-12,815.00
Tioga Industrial Park Corporate Drive	0.00	5.00	-5.00
Total Tioga Industrial Park	0.00	5.00	-5.00
Education			
Haskell	139.00	0.00	139.00
Curtis	139.00	0.00	139.00
Total Education	278.00	0.00	278.00
Loan Program Expense	0.00	27.65	-27.65
6120 · Bank Service Charges	30.00	155.00	-125.00
Copies	40.01	223.40	-183.39
6160 · Dues and Subscriptions	75.00	0.00	75.00
E=mt3 site preparation	0.00	200.00	-200.00
Total E=mt3	0.00	200.00	-200.00
Employee benefit			
IRA Company Match	392.32	581.58	-189.26
IRA	392.32	581.58	-189.26
Total Employee benefit	784.64	1,163.16	-378.52
6180 · Insurance			
6190 · Disability (First Rehab Life)	157.04	0.00	157.04
Employee Health (SSA)	875.42	0.00	875.42
6185 · Property & Liability (Dryden)	9,803.08	12,535.83	-2,732.75
RR Liability (Steadfast)	19,200.00	20,883.84	-1,683.84
WC (Amtrust)	0.00	-333.00	333.00
Total 6180 · Insurance	30,035.54	33,086.67	-3,051.13
6200 · Interest Expense	0.00	2,125.56	-2,125.56
6550 · Office Supplies			
other	17.50	0.00	17.50
6550 · Office Supplies - Other	112.50	0.00	112.50
Total 6550 · Office Supplies	130.00	0.00	130.00
6560 · Payroll Expenses			
M. Tinney	0.00	1,480.28	-1,480.28
6560 · Payroll Expenses - Other	10,181.83	16,671.07	-6,489.24
Total 6560 · Payroll Expenses	10,181.83	18,151.35	-7,969.52
PILOT Program Expenses			
Distributed Sun	0.00	305.00	-305.00
Total PILOT Program Expenses	0.00	305.00	-305.00

Tioga County Industrial Development Agency
Profit & Loss Prev Yr. Comparison
January through March 2019

04/02/19

Accrual Basis

	Jan - Mar 19	Jan - Mar 18	\$ Change
6250 · Postage and Delivery	36.37	8.78	27.59
6270 · Professional Fees			
Administrative Services			
Haskell	2,325.00	2,178.00	147.00
Tinney	2,125.00	4,500.00	-2,375.00
Total Administrative Services	4,450.00	6,678.00	-2,228.00
6650 · Accounting			
Jan Nolis	2,138.75	1,325.00	813.75
6650 · Accounting - Other	12,500.00	0.00	12,500.00
Total 6650 · Accounting	14,638.75	1,325.00	13,313.75
6655 · Consulting	0.00	19,500.00	-19,500.00
6280 · Legal Fees			
Special Project Fees	20,357.00	0.00	20,357.00
6280 · Legal Fees - Other	12,188.00	9,887.00	2,301.00
Total 6280 · Legal Fees	32,545.00	9,887.00	22,658.00
6270 · Professional Fees - Other	33,472.25	100.00	33,372.25
Total 6270 · Professional Fees	85,106.00	37,490.00	47,616.00
Property Taxes			
96 · Smith Creek Rd	181.63	2,197.55	-2,015.92
540 · Stanton Hill	21.03	81.74	-60.71
Spring St	0.25	0.22	0.03
Berry Road (47)	106.32	97.94	8.38
Carmichael Road	3.95	3.74	0.21
Smith Creek Road	17.66	16.27	1.39
Glenmary Drive	11.03	10.06	0.97
Metro Road	9.19	8.39	0.80
Total Property Taxes	351.06	2,415.91	-2,064.85
Recording fees	0.00	80.00	-80.00
6770 · Supplies			
6790 · Office	196.36	518.49	-322.13
6770 · Supplies - Other	20.00	0.00	20.00
Total 6770 · Supplies	216.36	518.49	-302.13
6340 · Telephone	40.01	40.01	0.00
6350 · Travel & Ent			
6380 · Travel	0.00	259.97	-259.97
Total 6350 · Travel & Ent	0.00	259.97	-259.97
Total Expense	135,684.82	116,524.80	19,160.02
Net Ordinary Income	-6,119.62	-57,186.55	51,066.93
Net Income	-6,119.62	-57,186.55	51,066.93

Tioga County Industrial Development Agency

04/02/19

Transaction Detail by Account

Accrual Basis

March 2019

Type	Date	Num	Name	Memo	Amount
Restricted Cash Accounts					
Community- Facade Improvement					
Deposit	03/01/2019			Loan Payment	694.44
Deposit	03/01/2019			Facade Loan Pmt	250.00
Deposit	03/05/2019			Facade Loan Pmt	625.00
Deposit	03/07/2019			Loan Payment	1,384.84
Deposit	03/13/2019			Facade Loan Pmt	150.00
Deposit	03/20/2019			Facade Loan Pmt	508.62
Deposit	03/21/2019			Facade Loan Pmt	273.48
Total Community- Facade Improvement					3,886.38
USDA Funds					
TSB- IRP 2016 (Formerly IRP 4)					
Deposit	03/01/2019			Loan Payment	188.54
Deposit	03/01/2019			Loan Pmt	865.08
Deposit	03/07/2019			Loan Payment	4,000.83
Deposit	03/13/2019			Loan Pmt	152.54
Deposit	03/20/2019			Loan Pmt	200.00
Total TSB- IRP 2016 (Formerly IRP 4)					5,406.99
Total USDA Funds					5,406.99
Total Restricted Cash Accounts					9,293.37
Unrestricted Cash Accounts					
TSB- checking					
Deposit	03/01/2019			PILOT Payment	283.06
Check	03/01/2019	6208	Shelter Point Life	Policy # D391876 2...	-57.05
Check	03/01/2019	6209	Smith Brothers I...	Invoice# 46341 Acc...	-19,200.00
Check	03/01/2019	6210	Cathy Haskell	Administrative Assis...	-775.00
Check	03/04/2019	6211	Madison Tinney.	Invoice # 2019-04	-300.00
Check	03/05/2019	6213	LeeAnn Tinney	Prof Services: Marc...	-2,125.00
Check	03/06/2019	6212	Christine E Curtis	Pay period: 2/17/19...	-1,240.78
Check	03/06/2019	6214	The Bonadio Gr...	Inv# BN195933 Clie...	-6,500.00
Check	03/08/2019	6215	Tioga County Tr...	2019 County/Recycl...	-1,448,072.56
Deposit	03/13/2019			Lease Pmt	200.00
Check	03/13/2019	6216	Jan Nolis, CPA	Prof Srvcs: Review ...	-783.75
Deposit	03/15/2019			RR Income	14,221.90
Deposit	03/15/2019			RR Lease Pmt	408.38
Deposit	03/15/2019			Loan Commitment ...	1,800.00
Check	03/15/2019	6217	Fagan Engineer...	Invoice# 30754 E-Si...	-5,258.50
Check	03/15/2019	6218	Town of Owego	2019 Town of Owego...	-447,942.79
Check	03/15/2019	6219	Town of Barton	2019 Town of Barto...	-2,690.04
Check	03/15/2019	6220	Town of Nichols	2019 Town of Nicho...	-11,624.54
Check	03/20/2019	6221	Christine E Curtis	Pay period: 3/3/19 -...	-1,240.77
Check	03/20/2019	6222	Franklin Temple...	Christine E Curtis; S...	-196.16
Check	03/20/2019	X	NYS Division of ...	March 2019 State T...	-125.22
Check	03/20/2019	6223	Shelter Point Life	Policy # D391876 2...	-99.99
Check	03/20/2019	6224	Tioga County Tr...	March 2019 Wireles...	-40.01
Check	03/20/2019	6225	SUNY Broome ...	QuickBooks Trainin...	-278.00
Check	03/21/2019	6226	Excellus Health ...	2019 Health Insuran...	-437.71
Deposit	03/22/2019			PILOT Payment	14,550.83
Check	03/26/2019	6227	The Bonadio Gr...	Inv# BN1999037 Cli...	-4,500.00
Check	03/26/2019	6228	Tioga County Tr...	Staples Office Supp...	-128.55
Check	03/26/2019	6229	Thomas, Colliso...	Legal, February 2019	-3,975.50
Check	03/26/2019	6230	Tioga County C...	Tioga Women Lead...	-20.00
Check	03/26/2019	X	TSB	Wire Transfer Fee - ...	-15.00
Deposit	03/26/2019			Agency Fee V&S	84,131.50
Check	03/27/2019	6231	Thomas, Colliso...	Share of CBRE Fee...	-20,357.00
Check	03/29/2019	X	EFTPS	March 2019 Federal...	-732.54
Check	03/29/2019	6232	Cathy Haskell	Administrative Assis...	-775.00
Total TSB- checking					-1,863,895.79
Total Unrestricted Cash Accounts					-1,863,895.79
TOTAL					-1,854,602.42

RANKING MINORITY MEMBER
ALCOHOLISM AND SUBSTANCE ABUSE
CRIME VICTIMS, CRIME AND CORRECTION

COMMITTEES
CODES
COMMERCE, ECONOMIC DEVELOPMENT
AND SMALL BUSINESS
ELECTIONS
LABOR

NEW YORK
STATE
SENATE



SENATOR
FREDERICK J. AKSHAR, II
52ND SENATE DISTRICT

PLEASE RESPOND TO:

ALBANY OFFICE:
ROOM 608
LEGISLATIVE OFFICE BLDG.
ALBANY, NEW YORK 12247
518-455-2677

DISTRICT OFFICE
BINGHAMTON STATE OFFICE BLDG.
44 HAWLEY STREET, STE. 1607
BINGHAMTON, NEW YORK 13901
607-773-8771

March 11, 2019

LeeAnn Tinney
Director, Tioga County Dept of Planning and Economic Development
56 Main St
Owego, NY 13827

Dear LeeAnn:

On behalf of Senator Akshar, I am pleased to let you know that Senate Finance has confirmed with our office that Division of Budget will be moving forward with the \$300,000 grant to assist in the V&S project in Owego. Funding will assist with extension of utilities through the Senate Capital Assistance Program for Transportation, Infrastructure and Economic Development program, providing additional support as outlined in Empire State Development's incentive proposal.

Further detailed information regarding this allocation will be forthcoming and this letter will serve as our commitment to funding for this important economic development project in our district. Please don't hesitate to contact me if you have any questions or need more information.

We look forward to working with you and V&S to ensure your success.

Regards,

A handwritten signature in blue ink, appearing to read 'Robin M. Alpaugh'.

Robin M. Alpaugh
Director of Operations
Economic Development
Senator Fred Akshar

REFERRED TO: INDUSTRIAL DEVELOPMENT AGENCY BOARD OF DIRECTORS

RESOLUTION NO -19 RESOLUTION TO OPPOSE NEW YORK STATE SENATE BILL S.1947 AND NEW YORK STATE ASSEMBLY BILL A.1261 RELATED TO HOURS, WAGES AND SUPPLEMENTS IN CONTRACTS FOR PUBLIC WORK

WHEREAS: Legislation has been introduced in both the New York State Senate and Assembly related to hours, wages and supplements in contracts for public work; and

WHEREAS: These Bills would expand the scope and definition of activities under the term Public Work to include most future construction projects that are financed with any amount of public funding; and

WHEREAS: These Bills would require contractors and material suppliers to pay prevailing wages and benefits to all workers and deliveries on projects receiving any state money, including those that receive tax breaks from industrial development agencies; and

WHEREAS: This legislation, if adopted or included as a budget mandate, will result in significant cost increases for all affected projects and a negative effect on economic development throughout the State; therefore be it

RESOLVED: That the Tioga County Industrial Development Agency opposes Senate Bill S.1947 and Assembly Bill A.1261 or the inclusion of any language as part of the 2019-2020 New York State budget; and be it further

RESOLVED: That copies of this resolution be sent to the counties of New York State encouraging member counties to enact similar resolutions; and be it further

RESOLVED: That the Executive Administrator of the Industrial Development Agency shall forward copies of this resolution to Governor Andrew M. Cuomo, the NYS Legislature and all others deemed necessary and proper.

**Tioga County Industrial Development Agency
Employee Handbook**

October 2005
Revised February 2011
Revised December 7, 2011
Revised November 7, 2018
Revised March 2019

TIOGA COUNTY INDUSTRIAL DEVELOPMENT AGENCY EMPLOYEE HANDBOOK

TABLE OF CONTENTS

Section	Page
I. INTRODUCTION	
Changes in Policy	6
Employment Relationship.....	6
II. EMPLOYMENT POLICIES	
Definitions of Employment Status	8
Equal Opportunity	8
Employment of Relatives.....	9
Employment of Minors.....	9
Orientation Period for New Employees.....	9
Personnel Records.....	9
Hours of Work and Time Records	10
Lunch and Rest Periods	10
Your Job Description	10
Performance Appraisals	10
Promotions and Job Posting.....	10
Resignation	11
Exit Interviews	11
III. WAGE AND SALARY POLICIES	
General Wage and Salary Policy	13
Wage or Salary Increase Policy	13
Overtime Pay.....	13
Payroll Deductions	13
Paydays	14
IV. EMPLOYEE BENEFITS AND SERVICES	
Group Insurance	16
FICA/Medicare	16
State Unemployment Insurance	16
State Disability Insurance.....	16
Workers' Compensation.....	17
Retirement Plan	17

Vacations	17
Holidays	18
Personal Leave	19
Sick Leave	19

TCIDA EMPLOYEE HANDBOOK

TABLE OF CONTENTS, continued

Section	Page
IV. (Continued)	
Paid Personal Time Off	19
Bereavement	19
Jury Duty	19
Leaves of Absence Without Pay	20
Family and Medical Leave	20
Military Service	20
Military Reserve Training	20
Personal	20
Medical Disability	20
Education Assistance	20
Job Counseling.....	20
Mileage	21
V. EMPLOYEE COMMUNICATIONS	
Suggestions	23
Complaint Handling Procedure	23
Union-Free Employee Relations.....	23
Media Relations	23
VI. EMPLOYEE SAFETY AND HEALTH	
Fires and Emergencies	25
Accidents or Injury	25
Life-Threatening Illnesses	25
Return to Work.....	25
State of Emergency	26
VII. STANDARDS OF CONDUCT AND CORRECTIVE ACTION	
Standards of Conduct.....	28
Conflict of Interest.....	29
Harassment, Including Sexual Harassment.....	29
Attendance Standards.....	30
Absence without Notice.....	30
Alcohol and Drugs.....	30
Confidentiality	31
Dress and Personal Appearance.....	31

Smoking.....	31
Telephone/Voice Mail Use	31
Computer Hardware/Software Security	32
Computer Network Policies/Internet & E-mail Usage.....	32
VIII. HANDBOOK RECEIPT AND ACKNOWLEDGEMENT	34
INDEX.	35

WELCOME TO THE TIOGA COUNTY INDUSTRIAL DEVELOPMENT AGENCY

The Tioga County Industrial Development Agency (TCIDA) Board of Directors would like to take this opportunity to welcome you to the TCIDA. The Board of Directors hopes your new job will live up to your expectations and your stay with the TCIDA will be a rewarding one. If you have been working for the TCIDA, the Board of Directors wishes to express their sincere appreciation for your valued service.

The TCIDA is pleased to provide you with your Employee Handbook, which outlines the personnel policies and practices in effect at the TCIDA. The handbook will be a helpful reference during your association with the TCIDA. Please feel free to ask questions of the Board of Directors, your immediate supervisors and co-workers.

Early in your employment with the TCIDA, you will realize that the Board of Directors has set very high standards for you. These are necessary if the TCIDA is to sustain Tioga County's growth and achievement in a highly competitive industry. At the same time, the TCIDA is committed to providing you with challenge, recognition, appropriate compensation, and benefits to help you reach your individual goals and objectives, as well as the goals of the TCIDA.

By working together in this way, the Board of Directors is confident that the future will be both productive and prosperous for all of us.

Sincerely,

Chair, TCIDA Board of Directors

I.

INTRODUCTION

I. INTRODUCTION

This handbook has been prepared to introduce you to the TCIDA. It will acquaint you with the policies, rules, pay and benefits that apply to all employees of the TCIDA.

The information contained in this handbook applies to all employees of the TCIDA except the Board of Directors. It is presented as a matter of information and guidance only and its contents should not be interpreted as a contract between the TCIDA and any of its employees.

Please read this handbook carefully and keep it available for reference. One of your first responsibilities is to be familiar with its contents. This handbook is only a summary of the TCIDA's policies, however, so please review it with any member of the TCIDA Employee Committee if you have any questions.

Changes in Policy

Since the TCIDA's business is constantly changing, the TCIDA expressly reserves the right to change any of our policies, including those covered here, at any time. Normally, the TCIDA will notify you of these changes by issuing new policy statements in writing. Changes will be effective on dates determined by the Board of Directors and you may not rely on policies that have been superseded. No one other than Board of Directors of the TCIDA has any authority to alter the foregoing.

If you are uncertain about any policy or procedure, please check with any member of the TCIDA Employee Committee.

Employment Relationship

Your employment with the TCIDA is "at-will" and entered into voluntarily. You are free to resign at any time, for any reason, with or without notice. Similarly, the TCIDA is free to conclude the employment relationship at any time.

* * * * *

This employee handbook supersedes all previous employee handbooks and management memos, which may have been issued on subjects covered herein.

II.

EMPLOYMENT POLICIES

II. EMPLOYMENT POLICIES

Definitions of Employment Status

The following terms will be used to describe the classification of employees and their employment status:

Exempt- Employees whose positions meet specific tests established by the Fair Labor Standards Act (FLSA) and applicable state law and who are exempt from overtime pay requirements.

Non-exempt- Employees whose positions do not meet FLSA and state exemption tests and who are paid a multiple of their regular rate of pay for hours worked in excess of 40 per week.

Full-time- Employees scheduled to work 35 hours or more per week.

Part time- Employees scheduled to work less than 35 hours per week. Those employees working fewer than 30 hours per week are ineligible for company benefits.

Orientation Period- New employees with less than 90 days of service.

Regular- Employees who have completed the orientation period.

Temporary- Employees who are hired for a pre-established period, usually during peak workloads or for vacation relief. They may work a full-time or part-time schedule. They are ineligible for TCIDA benefits and holiday pay. In no case will temporary employment exceed 9 months.

Equal Opportunity

The TCIDA maintains a policy of nondiscrimination with employees and applicants for employment. No aspect of employment with the TCIDA will be influenced in any manner by race, color, religion, sex, age, national origin, physical or mental disability, or any other basis prohibited by statute. Further, the TCIDA reasonably accommodates persons with mental or physical disabilities as long as the accommodation doesn't cause the TCIDA undue hardship.

Employment of Relatives

The TCIDA has no general prohibition against hiring relatives. However, a few restrictions have been established to help prevent problems of safety, security, supervision and morale.

While the TCIDA will accept and consider applications for employment from relatives, close family members such as parents, grandparents, children, spouses, brothers and sisters, or in-laws generally will not be hired or transferred into positions where they directly or indirectly supervise or are supervised by another close family member. Further, such relatives generally will not be placed in positions where they work with or have access to sensitive information regarding a close family member or if there is an actual or apparent conflict of interest.

Employment of Minors

Generally, regular employees must be 18 years of age or older. Occasionally, the TCIDA will hire students or others who are 16 or 17 years old, but this must be approved in advance by the Board of Directors.

Orientation Period for New Employees

The orientation period for new employees lasts up to 90 days of work or eighteen (18) 5 day work weeks. During this time, you have your first opportunity to evaluate the TCIDA as a place to work, and the Board of Directors has the first opportunity to evaluate you as an employee. As during your regular employment, you and the TCIDA both have the right to terminate employment without advance notice and without cause.

The orientation period involves frequent evaluation of performance. Upon satisfactory completion of the orientation period, you will become a regular employee. All employees, regardless of classification, status or length of service, are expected to meet and maintain TCIDA standards for job performance and behavior.

Personnel Records

Important events in each employee's history with the TCIDA will be recorded and kept in the employee's personnel file. Regular performance reviews, changes of status records, commendations, corrective action warnings and educational attainment records are examples of records maintained.

Employee's personnel files are proprietary. The employee must submit, in writing, a request to the Chairman of the Board of Directors to review the file. The TCIDA will respond to the request within ten business days. The personnel file may then be reviewed by the employee only with the supervision of an officer of the Board of Directors (there may be no third party

involvement).

You are responsible for notifying the TCIDA Executive Administrator of changes in address, telephone number, and/or family status (births, marriage, death, divorce, legal separation, etc.), as income tax status and group insurance may be affected by these changes. This responsibility includes employees on lay-off status and leaves of absence.

Hours of Work and Time Records

The TCIDA normal workweek for administrative positions consists of thirty-five hours, worked seven hours per day for five consecutive weekdays. Any changes to this standard schedule must have prior approval from the Board of Directors.

In order to meet scheduling or other needs, the Board of Directors may need to change your schedule from time to time. Notice will be given as far in advance as possible.

If you must leave work early for any reason, notify the Chairman or his/her designee (see Attendance Standards and Absence without Notice, Page 26).

Lunch and Rest Periods

The lunch period for an office employee is one hour- typically taken from 12:00 p.m. to 1:00 p.m. Employees must not work longer than five and one half-hours without an uninterrupted meal period.

Your Job Description

The TCIDA uses job descriptions to aid in staffing, wage and salary administration and training. They also help employees and supervisors communicate about job responsibilities. However, job descriptions are not fixed TCIDA policy; they are only guidelines and can normally be expected to change over time.

From time to time, employees are expected to perform duties and handle responsibilities that are not part of their normal job. If, over the months, the new duties and responsibilities remain a significant part of the assignment, the job description may be changed.

Performance Appraisals

Normally, you will receive a performance appraisal by the Chairperson of the Board of Directors and two (2) others as recommended by the Board of Directors on or near your sixth and twelfth months of employment. Thereafter, in most cases, you will receive a performance appraisal once a year in the third quarter. The performance appraisal allows the Board of Directors to discuss your overall performance and summarize both formal and informal performance discussions held throughout the review period. It will review your strengths and also point out ways to improve your performance.

Promotions and Job Posting

The TCIDA has a policy of promoting from within whenever practical to fill open positions. The

TCIDA strives to promote the most capable and experienced individual, based on demonstrated ability to assume greater responsibility. At the same time, the TCIDA may need to recruit to attract the most qualified individual for a particular opening. Therefore, the TCIDA may post current job openings, excluding supervisory and management positions, on bulletin boards, with the steps to follow to apply for them. At the same time, the TCIDA may utilize outside recruiting sources.

Resignation

If you decide to leave the TCIDA, please advise any officer of the Board of Directors at least two weeks prior to your date of departure so that an orderly transition can be made. This process includes turning in TCIDA property, completing required forms, obtaining appropriate clearances, deleting computer access, and having an exit interview. Failure to adhere to this policy may result in the forfeiture of payment of unused accrued vacation.

Exit Interviews

In most cases, when you leave the TCIDA, you will have an exit interview with a designated representative of the Board of Directors on or before your last day. This exit interview documents the reasons you are leaving and solicits constructive feedback to improve the TCIDA.

III.

WAGE AND SALARY POLICIES

III. WAGE AND SALARY POLICIES

General Wage and Salary Policy

The TCIDA Board of Directors strives to pay salaries that are competitive with those in our community and industry, recognizing individual effort and contribution to TCIDA success.

The TCIDA wage and salary plan classifies each position based on:

- Knowledge and ability requirements
- Variety and scope of responsibilities
- Physical and mental demands

Salary ranges are normally reviewed once a year and adjusted as necessary. If you are interested in knowing the wage or salary range for your position, ask any officer of the Board of Directors.

Wage or Salary Increase Policy

Typically, your wage or salary rate will be reviewed once a year; more frequent reviews may occur based on extraordinary circumstances. If your work meets the requirements, you will receive an increase to the next level. Employees who are promoted to higher-grade positions have the opportunity to earn additional increases.

Overtime Pay

All overtime work by non-exempt employees must be authorized in advance by the Board of Directors. Non-exempt employees will be paid time and one-half for authorized hours worked in excess of thirty five hours in one week. The workweek is defined as Sunday-Saturday.

Payroll Deductions

Various payroll deductions are made each payday to comply with federal and state laws pertaining to taxes and insurance. Deductions will be made for the following:

- Federal and State Income Tax Withholding

- Social Security (FICA)
- Other Items Designated by the Employee

You will be supplied with your Wage and Tax Statement (W-2) form according to the IRS deadlines. This statement summarizes your income and deductions for the year. If you have any questions regarding these deductions, please contact the TCIDA Executive Administrator.

Paydays

The payroll week runs from Sunday of one week through Saturday of the same week. Office employees are paid bi-weekly for all time worked through the preceding two weeks.

IV.

EMPLOYEE BENEFITS AND SERVICES

IV. EMPLOYEE BENEFITS AND SERVICES

The TCIDA strives to provide a competitive package of employee benefit programs for its eligible employees.

The group health insurance program may be continued if you leave the TCIDA under circumstances described by federal law.

The existence of these employee benefits and plans, in and of themselves, does not signify that an employee will be employed for the requisite time necessary to qualify for these benefits and plans.

Group Insurance

The TCIDA makes available and pays a portion of the cost of health, dental and eye insurance for regular, full-time employees and their dependents. Benefits become effective after a ninety (90) day probationary period. An evaluation will be performed by the Governance Committee after sixty (60) days of full time continuous employment to determine employee need and/or desire for coverage. On the first day of the month following the sixty (60) evaluation, benefits become effective. For more details and official terms of these plans, contact the TCIDA Governance Committee Chairperson.

Health Insurance - the Board of Directors of the TCIDA will determine the health insurance plan used for coverage, as well as, the amount or percentage of the premium the qualified employee will contribute toward the monthly premium. If the health insurance plan has been determined and the employee is eligible for this coverage, the employee and each of their dependent(s) eligible for coverage will receive an insurance identification card. A policy will be issued describing coverage, as well as, your rights and responsibilities under the plan.

FICA/Medicare

All employees are covered by the federal Social Security Act. A required percentage of your salary is deducted from your paycheck to pay the employee's portion of this protection, and the TCIDA matches your deduction dollar for dollar. The plan is designed for your future security and that of your dependents and provides for retirement, disability, death, survivor and Medicare benefits.

State Unemployment Insurance

This program is funded entirely by employers in this state. The program provides weekly benefits if you become unemployed through no fault of your own or due to circumstances described in the law.

State Disability Insurance

This program provides for temporary disability benefits for employees in this state unable to work because of disability due to a non-occupational accident or illness. The program is financed through employer contributions and deductions from your paychecks. Benefits are not automatic. You must complete a form, obtained in the human resources department or from the treating physician, to receive benefits.

Workers' Compensation

The TCIDA carries insurance to cover the cost of work-incurred injury or illness. Benefits help pay for your medical treatment and part of any income you may lose while recovering. Depending on the circumstances of each case, the law prescribes specific benefits. To be assured of maximum coverage, work-related accidents must be reported immediately to any officer of the Board of Directors. The TCIDA will file a timely claim.

Retirement Plan

To help employees supplement their retirement income, this voluntary plan permits eligible employees to defer up to 6% of their earnings to a S.I.M.P.L.E. IRA plan. The TCIDA will match dollar for dollar of employee contribution up to 3% of the employee's annual income. Consult any officer of the Board of Directors if you have any questions.

Vacations

The vacation plan is designed to provide you with the opportunity to rest and get away from the everyday routine. This schedule is effective as of the adopted date of this handbook. If you are a regular, full-time employee, you accrue annual vacation at the following rates:

<u>Length of Service</u>	
0-6 months	none
6 month anniversary	5 days
1 year anniversary	5 days
2-5 year anniversary	10 days
6-12 year anniversary	15 days
13 year anniversary and over	20 days

After your one-year anniversary, vacation days are awarded as of January 1 of the anniversary year. Vacation days may be taken at any time after they are awarded consistent with office needs and with your supervisor's approval.

Regular, part-time employees who work 30 hours a week or more accrue vacation allowance on the same basis as full-time employees, except it is pro-rated according to the number of hours worked.

Vacations must be scheduled each year with the Board of Directors. To satisfy your preferences as well as meet the staffing needs of the department, discuss your vacation plans well in advance with the Board of Directors.

Vacations involving more than five (5) days of contiguous vacation (1 week) must be approved in advance by the Chairman of the Board of Directors or his/her designee.

All vacation time should be used by the end of the calendar year or carried over to the next year; however, you cannot carry over more than five days per year.

Under no circumstances will vacation time be afforded unless it has been accrued by the end of the calendar year.

In no case shall an employee accrue more than 20 days vacation on his/her anniversary date. Additional vacation time must have prior approval by the Board of Directors.

The TCIDA reserves the right to decide if any unused vacation will be awarded upon separation.

In the event the office building is closed during a scheduled vacation time, the Board of Directors will make a case by case determination with regard to the reinstatement of any vacation time.

Holidays

Regular, full-time employees are eligible for twelve paid holidays in each calendar year, following completion of the first 90-days of work, or eighteen (18) 5 day workweeks. To receive holiday pay, you must work the regularly scheduled workday before and after the holiday, unless any TCIDA officer approves an exception in writing. A paid holiday does not count as a day worked in calculating overtime for the week. If a holiday falls within the first 90 days of work, you will not be compensated for that holiday.

Holiday time will mirror the schedule of the hosting Tioga County schedule. These holidays are typically as listed:

Holidays
New Year's Day
Martin Luther King Day
Presidents Day
Memorial Day
Independence Day
Labor Day
Columbus Day
Veteran's Day
Thanksgiving Day
Day after Thanksgiving
Christmas Day

One Floating Holiday

Employees must schedule their floating holiday with the Chair of the Board of Directors or his/her designee. Once you submit your resignation or if you separate from the TCIDA for any reason and have not taken your floating holiday, you are not entitled to schedule or use it.

When a TCIDA holiday falls on Sunday, typically the following Monday will be observed as the holiday. If a holiday falls on Saturday, typically the proceeding Friday will be observed as the holiday.

Personal Leave

Employees receive 3 personal days a year to be used during the year, which can not be carried over to subsequent years. The personal days must be approved by the Chair of the Board of Directors, or his/her designee, and can not be used as vacation days. Half days are allowed. In the first calendar year of employment personal days are prorated based on the following chart:

<u>Date of Hire</u>	<u>Personal Days</u>
Jan 1- April 30	3
May 1- August 31	2
September 1- December 31	1

Sick Leave

Employees may earn one sick day a month as long as no unpaid leave of absence in excess of five working days or no unauthorized leave is taken. A doctor's excuse may be requested by the Chair or his/her designee. Any employee hired after the fifteenth of the month will not earn a day for that month. Employees may accumulate a maximum of 240 hours of sick time.

The TCIDA encourages employees to accumulate sick leave so it is available to help in the event of a long illness. Sick leave may be used to care for a family member. Accumulated sick days by not be used as vacation.

Time paid for sick leave does not count as time worked in calculating overtime for the week. Upon termination of employment, sick days will not be paid.

Paid Personal Time Off

Bereavement. In the event of death in your immediate family, you may have time needed up to three working days, with pay, to handle family affairs and attend the funeral. "Immediate family" is defined as current spouse, (step) children, (step) parents, (step) grandparents, (step) brothers, (step) sisters, mother-in-law or father-in-law.

Jury Duty. So that you may serve on a jury, please bring proof of jury duty to the Board of Directors as soon as received. In the event that you are dismissed at a time that you can reasonably report to work for the remainder of your workday, you will be expected to do so. In the event you are called to serve, the TCIDA will pay the employees regular salary and any stipend payments made to the employee will be turned over to the TCIDA. There will be no limit to the number of days served.

Leaves of Absence without Pay

Public Employees Law may grant leaves of absence without pay and/or at the TCIDA's discretion to eligible employees to maintain continuity of service in instances where unusual or unavoidable circumstances require prolonged absence.

Leaves of absence without pay are of the following types:

Family and Medical Leave - Eligible employees may be granted up to 12 weeks of unpaid leave per year for: newborn or newly adopted children, a serious health condition of a child, spouse, or parent, or a serious health condition of their own.

Military Service - For the duration of required service. For details on re-employment rights under the Federal Military Selective Service Act, see the TCIDA Executive Administrator.

Military Reserve Training - Up to two weeks per year. At your option, this training may be combined with paid vacation time.

Personal - Up to 30 days for compelling personal reasons. Approval is at the discretion of the Board of Directors and is based on department work requirements, your performance history and other business considerations.

Medical Disability - Up to 120 days for medical disability upon evidence that the employee has qualified for disability benefits by way of the New York State disability plan. The specific period must be supported by a physician's statement.

While no loss of service credit occurs during an approved leave of absence, there are other factors to consider such as benefit continuation, reinstatements and approval processes. See the TCIDA Executive Administrator for these details.

Education Assistance

The TCIDA education assistance program is designed to provide employees with financial support to pursue specific courses and educational programs, which will enhance their professional skills in current or future work-related areas. Regular, full-time employees with one or more years of employment may be reimbursed up to 75% for pre-approved tuition costs, enrollment fees and books for courses taken at a recognized institution, as well as for travel

expenses, mileage and meals. A recognized institution is an accredited college providing a degree or professional certification program providing a certification in an applicable field. Educational Assistance does not include state trade seminars or conferences the TCIDA may ask the employee to attend. There are requirements for pre-approval and successful completion, as well as other details, so please see any officer of the Board of Directors for more information before making definite plans or commitments.

If an employee severs their relationship with the TCIDA, for any reason, they will be required to reimburse the TCIDA according to the following schedule:

Leaves within one year of employment - 100% reimbursement

Leaves after one year, before the 2nd year of employment - 50% reimbursement

Leaves after two years, before the 3rd year of employment - 25% reimbursement

Leaves after three years, before 4th year of employment - 0% reimbursement

Job Counseling

If you are concerned about your job performance, or if you wish to talk about job prospects in line with your career interests and abilities, you may arrange for a counseling discussion with any officer of the Board of Directors. Such a discussion will be confidential and will in no way jeopardize your present position or future with the TCIDA.

Mileage

Occasionally, you may be required to run business errands or attend meetings or conferences that are held outside of your office. The current IRS mileage rate will be reimbursed to TCIDA employees for all travel. An expense report stating purpose of travel, date, and mileage shall be completed prior to reimbursement.

V.

EMPLOYEE COMMUNICATIONS

V. EMPLOYEE COMMUNICATIONS

Suggestions

The Board of Directors encourages you to suggest methods to improve quality and efficiency in the TCIDA. Submit your suggestions in writing to the Board of Directors. Your suggestions should be detailed so that the system or procedure can be adequately evaluated.

Complaint Handling Procedure

Under normal conditions, if you have a job-related problem, question or complaint, you should discuss it with any member of the TCIDA Employee Committee. The simplest, quickest and most satisfactory solution will often be reached at this level.

If the discussion with the TCIDA Employee Committee does not answer your question or resolve the matter to your satisfaction, you may then present your complaint, orally or in writing, to the Board of Directors who will render a final decision on the matter after an appropriate investigation.

When the issue personally involves any member of the Employee Committee, with whom you would ordinarily discuss a problem, you may bypass that individual and proceed to the Board of Directors without fear of reprisal.

Difficulties in using this complaint procedure should be brought to the attention of the Board of Directors.

Union-Free Employee Relations

The TCIDA is union free. The policies and practices emphasize open-door practices in which you are encouraged to deal directly with the TCIDA Employee Committee regarding any employment issues. The TCIDA believes your needs and ours are best met with open and frank communication between parties working toward a joint goal.

Media Relations

Because much of the information the TCIDA works with is confidential or sensitive, **all** contacts with the media must be referred to the TCIDA Chairperson or his/her designee. Prior to publication or presentation, the Board of Directors must approve all papers, articles, speeches or presentations to non-IDA persons.

VI.

EMPLOYEE SAFETY AND HEALTH

VI. EMPLOYEE SAFETY AND HEALTH

The TCIDA strives to provide safe working conditions for our employees. The TCIDA observes all safety laws of the governments within whose jurisdictions the TCIDA operates. No one will knowingly be required to work in any unsafe manner. Safety is every employee's responsibility, and all employees are expected to do everything reasonable and necessary to keep the TCIDA a safe place to work.

Fires and Emergencies

IN CASE OF EMERGENCY DIAL 9-911.

The facility where you work has an emergency procedure to follow in the event of fire or disaster. Exits, fire extinguishers and first-aid kits are located throughout the facility. Exits and areas around fire extinguishers must be kept clear at all times.

Accidents or Injury

No matter how insignificant an on the job injury may seem when it occurs, notify the Chairperson of the TCIDA or his/her designee immediately.

Life-Threatening Illnesses

The TCIDA is committed to providing equal opportunity to all employees, including those who have a life-threatening illness (cancer, AIDS, cardio-pulmonary diseases, etc.). The TCIDA is also committed to providing a safe work environment that meets or exceeds state and federal regulations. Consequently, employees who have a life-threatening illness will be treated like other employees as long as they meet performance standards, and medical and other evidence indicates that their condition is not a threat to others in the workplace.

The TCIDA also believes all information regarding an employee with a life-threatening illness must remain private and confidential. The TCIDA asks all employees to treat employees with a life-threatening illness with compassion and understanding.

Return to Work

If you are on a disability or medical disability leave of absence, you must return to work when your physician or a TCIDA-appointed physician determines that you are able to resume normal duties. The TCIDA requires your physician's release before reinstatement to the active payroll. If you wish to extend your leave beyond this point, you must apply for a personal leave of absence.

A physician's release may also be required when returning to work from sick leave or other, short-term, medically related absences. The Board of Directors will advise you of this requirement, which depends on case-by-case circumstances.

State of Emergency

In the event County officials call for a State of Emergency and prohibit travel, you will not be required to report to work until the State of Emergency has been lifted by the County.

VII.

STANDARDS OF CONDUCT AND CORRECTIVE ACTION

VII. STANDARDS OF CONDUCT AND CORRECTIVE ACTION

Groups of people who are working together for any purpose require certain guidelines pertaining to their conduct and relationships. Accordingly, TCIDA employees must be aware of their responsibilities to the TCIDA and to co-workers.

The TCIDA strives to take a constructive approach to disciplinary matters to insure that actions, which would interfere with operations or an employee's job, are not continued.

The TCIDA reserves the right to search employee personal effects such as lunch boxes, purses, tool boxes, desks, lockers, etc., on TCIDA premises.

Violations of the TCIDA standards will result in one of the following forms of corrective action: discharge, suspension, oral warning or written warning. In arriving at a decision for proper action, the following will be considered:

- The seriousness of the infraction and its impact on the TCIDA goals
- The past record of the employee
- The circumstances surrounding the matter

Although there is no way to identify every possible violation of standards of conduct, the following is a **partial** list of infractions, which will result in corrective action:

- Falsifying employment application, timecard, or personnel or other company documents or records.
- Unauthorized possession of TCIDA or employee property, gambling, carrying weapons or explosives, or violating criminal laws on TCIDA premises.
- Fighting, throwing things, horseplay, practical jokes or other disorderly conduct which may endanger the well being of any employee on TCIDA premises.
- Engaging in acts of dishonesty, fraud, theft or sabotage.
- Threatening, intimidating, coercing, using abusive or vulgar language, or interfering with the performance of other employees.
- Insubordination or refusals to comply with instructions or failure to perform reasonable duties which are assigned.
- Unauthorized use of TCIDA material, time, equipment or property.
- Damaging or destroying TCIDA property due to careless or willful acts.

- Performance which, in the TCIDA's opinion, does not meet the requirements of the position.
- Engaging in such other practices as the TCIDA determines may be inconsistent with the ordinary and reasonable rules of conduct necessary to the welfare of the TCIDA, its employees, or clients.
- Conduct, which the TCIDA feels, reflects adversely on the employee or TCIDA.
- Negligence in observing fire prevention and safety rules.
- Other circumstance for which the TCIDA feels that corrective action is warranted.

This list is intended to be representative of the types of activities which may result in disciplinary action. It is not intended to be comprehensive and does not alter the employment-at-will relationship between the employee and the TCIDA. **Additional standards of conduct are described in the sections below.**

Conflict of Interest

The TCIDA expects our employees to conduct business according to the highest ethical standards of conduct. Employees are expected to devote their best efforts to the interests of the TCIDA and the conduct of its affairs.

Business dealings that represent, or appear to represent, a conflict between the interests of the TCIDA and an employee are unacceptable. The TCIDA recognizes the right of employees to engage in activities outside of their employment, which is of a private nature and unrelated to our business. However, a policy of full disclosure must be followed to assess and prevent potential conflicts of interest from arising. Contact any officer of the Board of Directors if you have questions regarding a possible conflict of interest or outside work. Also, you may be asked to complete a questionnaire dealing with conflict of interest once each year.

Harassment, Including Sexual Harassment

Employers interested in human dignity and protection of their employees are particularly concerned about the possibility of employee harassment, whether sexual, racial, ethnic or other type. Harassment in any form - verbal, physical or visual - is strictly against TCIDA policy and will result in corrective action. Defining sexual harassment precisely is not easy but it certainly includes slurs, threats, derogatory comments, unwelcome jokes, exposure to sexually oriented literature or pictures, teasing or sexual advances, and other similar verbal or physical conduct. If you believe you have been the victim of harassment, or know of one who has, report it immediately to any member of the TCIDA Employee Committee or the Chairman of the Board of Directors.

Attendance Standards

Punctuality and regular attendance are essential to the proper operation of any business. These also help you to establish a good working reputation and add to your opportunity for advancement.

If you are unable to report for work for any reason, if you will arrive late, or must leave early, for informational purposes you will notify the Chairperson of the TCIDA or his/her designee, before starting time. Upon your return to work, the Chairperson must be informed of the absence or other deviation from schedule.

The TCIDA reserves the right to require a physician's release when an employee returns to work following a disability.

Absence without Notice

For the TCIDA to operate business effectively, the Board of Directors asks that you keep them informed of your status when you are off work because of illness or accident from any cause. If you fail to notify them after three days of consecutive absence, they will presume you have resigned, and you will be removed from the payroll. Likewise, you must call any officer of the Board of Directors once a week while off work due to short-term illness or accident, or we will presume you have resigned, and you will be removed from the payroll.

Alcohol and Drugs

The TCIDA recognizes that alcohol and drug abuse in the work place has become a major concern. The TCIDA believes that by reducing drug and alcohol use it will improve the safety, health and productivity of employees. The object of the TCIDA's alcohol and drug policy is to provide a safe and healthy work place for all employees, to comply with federal and state health and safety regulations, and to prevent accidents.

The use, possession, sale, transfer, purchase or being under the influence of illegal drugs or other intoxicants by employees at any time on TCIDA premises is prohibited. The illegal use of any drug, narcotic or controlled substance is prohibited. Employees must not report for duty or be on TCIDA property while under the influence of, any intoxicating liquor, marijuana or illegally obtained drug, narcotic or other illegal substance. Employees are expected to report for work in a state that will allow them to complete the tasks for the day.

Alcohol may be available at certain events or social functions in which the Tioga County Industrial Development Agency participates. While the consumption of alcohol at these events does not violate this policy, the TCIDA Board of Directors expects employees to self-monitor the quantity consumed and its influence.

Confidentiality

During the course of your employment here, you will be working with our customers, customer lists, business systems, future plans and other information that the TCIDA considers confidential. Maintaining this confidentiality is important to our competitive position in the industry and, ultimately, to our ability to achieve financial success and provide employment stability. Protect this information by safeguarding it when in use, filing it properly when not in use, and discuss it only with those who have a legitimate business need to know.

Dress and Personal Appearance

Employees are expected to maintain an appropriate appearance that is businesslike, neat and clean, as determined by the requirements of the work area. Dress and appearance should not be offensive to customers or other employees. Appropriate appearance includes:

Apparel. Generally, you should wear appropriate, clean, pressed business casual attire appropriate to the task at hand. Public meetings and presentations require professional attire.

Hair. Hair should be clean, combed and neatly trimmed or arranged. This also pertains to sideburns, moustaches and beards. Shaggy, unkempt hair is not permissible.

Personal Hygiene. Good personal hygiene habits must be maintained.

Smoking

For reasons of safety, public relations, and other concerns, smoking is prohibited on TCIDA premises.

Telephone/Voice Mail Use

TCIDA telephones are to be used for business purposes in serving the interests of our customers and in the course of normal TCIDA operations. Answer all calls promptly and courteously. On occasion, personal calls may be necessary, but the TCIDA asks your cooperation in limiting them to emergencies or essential personal business and in keeping them brief.

The TCIDA has invested in a Voice Mail System for efficiency and to better serve our customers. Learn how to use this system by reading the voice mail manual or asking the TCIDA Executive Administrator.

From time to time, especially when you are on vacation, business trips and leaves of absence,

the TCIDA Executive Administrator, an officer of the Board of Directors, or another employee may listen to your voice mail messages to better serve the TCIDA customers and other business needs. You should not expect messages left on your voice mail to be totally private.

Computer Hardware/Software Security

TCIDA equipment including computer hardware and software are valuable assets. They must be used for TCIDA business only. You may not copy or use TCIDA purchased/leased software contrary to the provisions of the contract.

From time to time, especially when you are on vacation, business trips and leaves of absence, the TCIDA Executive Administrator, an officer of the Board of Directors, or another employee may access your computer or files to better serve TCIDA customers and other business needs. You should not expect information left on your computer or files to be totally private.

Computer Network Policies/Internet & E-mail Usage

TCIDA computers are networked to the County IT systems and, therefore, all users must abide accordingly to the County's Network Policies and Procedures – Policy 43. It is every user's responsibility to utilize IT resources appropriately and ensure its security. All data, information, records and software on County resources are the property of the County. Users should have no expectation of privacy in their use of County computer resources. The use of Tioga County Internet access facilities should be considered a privilege and not a right. This privilege is given with the expectation that users will demonstrate consideration and respect for others and voluntarily comply with County usage guidelines. Inappropriate usage of Internet services or violation of these policies and guidelines may result in the revocation of access. As an authorized user on the County network, TCIDA employees are forbidden to install, upgrade or move IT resources without IT management approval. Only authorized equipment is to have a permanent physical connection to County networks and no software shall be installed without approval of the IT Director.

VIII.

HANDBOOK RECEIPT AND ACKNOWLEDGEMENT

HANDBOOK RECEIPT AND ACKNOWLEDGEMENT

I have received a copy of the TCIDA handbook dated _____.

The handbook contains policies and rules, which apply to me. I agree to read the handbook and follow it during my employment with the TCIDA. I further understand it may be amended at any time. In that case, changes will be communicated to me.

Employee Signature Date

Employee Name (Printed)

Witness Signature Date

Please keep a copy of this acknowledgement for your records.

INDEX

A

Absence Without Notice, 30
Accidents or Injury, 25
Alcohol and Drugs, 30
Attendance Standards, 30

B

Bereavement, 19

C

Changes in Policy, 6
Complaint Handling Procedure, 23
Computer Hardware/Software Security, 32
Computer Network/Internet & E-mail Usage, 32
Confidentiality, 31
Conflict of Interest, 29

D

Definitions of Employment Status, 8
Dress and Personal Appearance, 31

E

Education Assistance, 20
Employee Benefits and Services, 16
Employee Communications, 23
Employee Safety and Health, 25
Employment of Relatives, 9
Employment of Minors, 9
Employment Policies, 8
Employment Relationship, 6
Equal Opportunity, 8
Exit Interviews, 11

F

Family and Medical Leave, 20
Fires and Emergencies, 25
FICA/Medicare, 16

G

General Wage and Salary Policy, 13
Group Insurance, 16

H

Handbook Not a Contract, 6
Handbook Receipt and Acknowledgment, 34
Harassment, Including Sexual Harassment, 29
Health, Dental & Eye Insurance, 16
Holidays, 18
Hours of Work and Time Records, 10

I

Introduction, 6

J

Job Counseling, 20
Jury Duty, 19

L

Leaves of Absence Without Pay, 20
Life-Threatening Illnesses, 25
Lunch and Rest Periods, 10

M

Media Relations, 23
Medical Disability, 20
Mileage, 21
Military Service, Leave of Absence, 20
Military Reserve Training Leave, 20

O

Orientation Period for New Employees, 9
Overtime Pay, 13

P

Paid Personal Time Off, 19
Paydays, 14
Payroll Deductions, 13
Performance Appraisals, 10
Personal Leave of Absence, 20
Personal Leave, 19
Personnel Records, 9
Promotions and Job Posting, 10

Q

Quit, See Resignation, 11

R

Resignation, 11
Retirement Plan, 17
Return to Work, 25

S

Safety and Health, 25
Salary Policy, 13
Sick Leave, 19
Smoking, 31
Standards of Conduct & Corrective Action, 28
State Disability Insurance, 16
State of Emergency, 26
State Unemployment Insurance, 16
Suggestions, 23

T

Telephone/Voice Mail Use, 31

U

Union-Free Employee Relations, 23

V

Vacations, 17

W

Wage and Salary Policies, 13
Wage or Salary Increase Policy, 13
Workers' Compensation, 17

Y
Your Job Description, 10

Tioga County Industrial Development Agency Procurement Policy

SECTION 1: PURPOSE AND AUTHORITY

The purpose of this document is to outline the procurement policy (the “Policy”) of the Tioga County Industrial Development Agency (the “Agency”) applicable to procurement of goods and services paid for by the Agency for its own use and benefit. The Act requires that goods and services must be procured by the Agency in such a manner so as to assure the prudent and economic use of public funds, to facilitate the acquisition of goods and services of maximum quality at the lowest possible cost under the circumstances, and to guard against favoritism, improvidence, extravagance, fraud and corruption.

SECTION 2: SECURING GOODS AND SERVICES

Each action taken in connection with each procurement must be supported by documentation. When an award is made to other than the lowest responsible bidder, the determination to make the award must be supported by documentation that justifies the award and sets forth the reasons why the award furthers the purposes of this Policy and provisions of section 104-b of the New York General Municipal Law.

SECTION 3: METHOD OF PURCHASE

The following method of Purchase will be used when required by this Policy in order to achieve the highest quality and savings:

<u>Estimated Amount of Purchase</u>	<u>Method Required</u>
Up to \$500	Discretion of the Chairperson to secure best pricing available under prevailing circumstances
\$501 - \$4,999	3 verbal or written quotations employing reasonable methods to secure best pricing available under prevailing circumstances with written documentation the process employed to obtain the quotes
\$5,000 to \$9,999	Lowest responsible bidder price based on 3 written/fax quotations in

response to a request for proposal unless emergency circumstances dictate otherwise, in which case such circumstances shall be documented in writing

\$10,000 and above

Lowest responsible bidder in response to advertisement for sealed bids. The bid which is the most advantageous to the Agency and pursuant to section 103 of the General Municipal Law, except as otherwise permitted by Article 5-A of the General Municipal Law

Number of Proposals or Quotations

A good faith effort shall be made to obtain the required number of proposals or quotations. If the purchaser is unable to obtain the required number of proposals or quotations, the purchaser will document the attempt made at obtaining the proposals. In no event shall the failure to obtain the proposals be a bar to the procurement.

Documentation

Documentation is required for each action taken in connection with each procurement. Documentation and an explanation are required whenever a contract is awarded to other than the lowest responsible bidder. This documentation will include an explanation of how the award will achieve savings or how the bidder was not acceptable. A determination that the bidder is not acceptable shall be made by the purchaser with the approval of the Audit Committee.

Payment

The TC IDA will endeavor to pay each qualified vendor within 15 days after receiving: (1) the good or service; and (2) a proper invoice.

MWBE

The TCIDA will make good faith efforts to procure goods and services from MWBEs.

Procurement Contact

The TCIDA Executive Administrator is the authorized contact for all procurements.

SECTION 4: CIRCUMSTANCES WHERE SOLICITATION OF ALTERNATIVE PROPOSALS AND QUOTATIONS ARE NOT IN THE BEST INTEREST OF THE AGENCY

Pursuant to Section 104-b (2) (f) of the General Municipal Law, this policy may contain circumstances when, or types of procurement for which, in the sole discretion of the members of the Agency, the solicitation of alternative proposals or quotations will not be in the best interest of the Agency. In the following circumstances, it may not be in the best interest of the Agency to solicit quotations or document the basis for not accepting the lowest bid.

Professional and Contracted Services

Professional services or services requiring special or technical skill, training or expertise. The individual, company or firm must be chosen based on accountability, reliability, responsibility, skill, conflict of interests, reputation, education and training, judgment, integrity, continuity of service and moral worth. Furthermore, certain professional services to be provided to the Agency, e.g., legal and accounting services, impact liability issues of the Agency and its members, including securities liability in circumstances where the Agency is issuing bonds. These qualifications and the concerns of the Agency regarding its liability and the liability of its members are not necessarily found or addressed in the individual, company or firm that offers the lowest price and the nature of these services are such that they do not readily lend themselves to competitive procurement procedures.

In determining whether a service fits into this category, the Agency shall take into consideration the following guidelines: (a) whether the services are subject to state licensing or testing requirements; (b) whether substantial formal education or training and experience is a necessary prerequisite to performance of the services. Professional or technical services shall include but not be limited to the following: services of an attorney (including bond counsel); services of a physician; technical services of an engineer engaged to prepare plans, maps and estimates; securing insurance coverage and/or services of an insurance broker; services of a certified public accountant; investment management services; marketing, advertising and/or printing services involving extensive writing, editing, or art work; management of Agency-owned property; and computer software or programming services for customized programs, or services involved in substantial modification and customizing of pre-package software.

Emergency Purchases

Emergency purchases pursuant to Section 103(4) of the General Municipal Law. Due to the nature of this exception, these goods or services must be purchased immediately and a delay in order to seek alternate proposals may threaten the life, health, safety or welfare of the public. This section does not preclude alternate proposals if time permits. The Chairman or Designee shall obtain a verbal quote, at a minimum, which shall be documented and shall also include a description of the facts giving rise to the emergency and that it meets the criteria set forth herein. Said documentation may also include the opinions of Counsel regarding the exception from bidding.

Purchases of Secondhand Goods

If alternate proposals are required, the Agency is precluded from purchasing surplus and second-hand goods at auctions or through specific advertising sources where the best prices are usually obtained. It is also difficult to try to compare prices of used goods and a lower price may indicate an older product.

Sole Source

Defined as a situation when there is only one possible source item which to procure goods and/or services and it is shown that the item needed has unique a benefit, the cost is reasonable for the product offered and there is not competition available. In this situation, a request for a resolution waiving bidding requirements is required.

Goods or Services Under \$500

The time and documentation required to Purchase through this Policy may be more costly than the item itself and would therefore not be in the best interest of the taxpayer. In addition, it is not likely that such minimal contracts would be awarded based on favoritism.

Buy Local

Reasonable preference will be given to making purchases from Tioga County businesses.

SECTION 5: UNINTENTIONAL FAILURE TO COMPLY

The unintentional failure to comply with the provision of Section 104-b of the General Municipal Law shall not be grounds to void action taken or give rise to a cause of action against the Agency or any officer thereof.

SECTION 6: POLICY REVIEW

The statute requires that the Policy must be reviewed by the Agency annually. Any amendments will be approved by the Agency's Board of Directors.

2019 OWEGO HARFORD RAILWAY INCOME

OHRY Payment to TCIDA = 10% up to \$1,000,000; 5% thereafter

	2018 OHRY Income	2019 OHRY Income	2018 Payment to TCIDA	2019 Payment to TCIDA	2019 Payment Date
January	\$ 229,235.00	\$ 142,219.00	\$ 22,923.50	\$ 14,221.90	3/14/2019
February	\$ 233,154.00		\$ 23,315.40		
March	\$ 136,260.00		\$ 13,626.00		
April	\$ 141,899.00		\$ 14,189.90		
May	\$ 121,363.00		\$ 12,136.30		
June	\$ 117,762.00		\$ 11,762.00		
July	\$ 112,623.00		\$ 6,654.30		
August	\$ 124,242.00		\$ 6,212.10		
September	\$ 117,464.00		\$ 5,873.20		
October	\$ 216,088.00		\$ 10,804.40		
November	\$ 208,824.00		\$ 10,441.20		
December	\$ 170,642.00		\$ 8,532.10		
Total	\$ 1,929,556.00	\$ 142,219.00	\$ 146,470.40	\$ 14,221.90	

