

**ALLEGANY COUNTY INDUSTRIAL DEVELOPMENT AGENCY
ALLEGANY COUNTY LOCAL DEVELOPMENT CORPORATION
GOVERNANCE COMMITTEE**

Crossroads Center

Belmont, NY

September 8, 2026

2 PM

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AGENDA

- Call to Order
- Approval of Previous Minutes
 - No previous meeting
- Executive Session - as necessary
- Action Items
 - ACIDA/ACLDC Diversity Policy
 - ACIDA/ACLDC Anti-Nepotism Policy
 - ACIDA Education Policy
 - ACIDA Personnel Committee
- Old Business
- New Business
- Good of the Order
- Adjournment



Allegany County Industrial Development Agency

DIVERSITY POLICY

DIVERSITY AND INCLUSION POLICY

A. Introduction

1. **Scope** - This diversity policy applies to all human resources, employment practices, and community partnerships available for the Agency on its own behalf or on behalf of any other entity or individual.
2. **Objectives** - The primary objectives of the Agency's diversity and inclusion activities are, in priority order:
 - a. To conform with all applicable federal, state, and other legal requirements (compliance);
 - b. To adequately safeguard a welcoming, equitable workplace culture (culture);
 - c. To provide sufficient outreach to meet all hiring requirements within rural demographic limits (recruitment);
 - d. To obtain a reasonable rate of retention and diverse perspective (retention).
3. **Prudence** - All participants in the hiring process and all participants responsible for the Agency's governance shall seek to act responsibly as custodians of the public trust and shall avoid any transaction that might impair confidence in the Agency to govern effectively. All participants involved in the recruitment process and all participants responsible for managing the Agency's personnel shall refrain from personal bias or activity that could conflict with proper execution of the diversity program or which could impair their ability to make impartial decisions.
4. **Broad Definition of Diversity** - It is the policy of the Agency to diversify its candidate pools and internal teams by seeking diversity of thought, background, age, socioeconomic status, and professional experience to maximize inclusion within regional demographics.
5. **Internal Controls**
 - a. All demographic and protected-class data collected by an officer or employee of the Agency shall be immediately secured in such systems as designated by the Agency for the receipt of such confidential records.

b. The Agency shall maintain or cause to be maintained a proper record of all applicant tracking, equal opportunity reports, or other evidences of outreach held by the Agency for compliance purposes.

c. The Agency is responsible for establishing and maintaining an internal control structure to provide reasonable assurance that hiring practices are safeguarded against bias, that transactions are executed in accordance with management's authorization and recorded properly and are managed in compliance with applicable laws and regulations.

B. Diversity Policy

1. **Permitted and Protected Classes** - Pursuant to the New York State Human Rights Law (NYSHRL), the Agency strictly prohibits discrimination and harassment, and actively supports equal opportunity across the following protected categories:

- a. Age, race, creed, color, or national origin;
- b. Sexual orientation, gender identity, or expression;
- c. Military status or veteran background;
- d. Sex, disability, or predisposing genetic characteristics;
- e. Familial status, marital status, or domestic violence victim status.

2. **Authorized Recruitment Strategies** - The Agency shall work in partnership with organizations throughout the County for diversity purposes and establish appropriate limits to ensure realistic execution within our rural landscape.

C. Workplace Environment Policy

1. **Safeguarding Inclusion** - In accordance with the provisions of New York State law, all facilities, programs, and daily operations of the Agency will be secured against hostile work environments.

- a. By pledge of prompt, impartial investigation into any complaints of discrimination or harassment.
- b. By an eligible reporting mechanism that protects employees from retaliation.

Approved and adopted: _____

ALLEGANY COUNTY LOCAL DEVELOPMENT CORPORATION

ANTI-NEPOTISM POLICY

SECTION 1. PURPOSE AND AUTHORITY. This policy establishes the anti-nepotism guidelines for all members, officers, and employees of the Allegany County Local Development Corporation (ACLDC). It aligns with the restrictions established by Public Officers Law § 73(14). This policy is intended to supplement the broader ACLDC Conflicts of Interest Policy to ensure integrity, trust, and transparency in all operational and employment decisions.

SECTION 2. DEFINITIONS.

- (A) Relative: Any person living in the same household as the ACLDC member, officer, or employee.
- (B) A relative is also defined as any person who is a direct descendant of the covered individual's grandparents, or the spouse of such a descendant.

SECTION 3. PROHIBITED ACTIONS.

- (C) No member, officer, or employee of the Corporation shall directly or indirectly supervise a relative.
- (D) No individual shall participate in any decision to hire, promote, discipline, or discharge a relative who is, or is under consideration to become, an employee.
- (E) ACLDC representatives are strictly prohibited from awarding a contract to a business in which a relative has an interest.
- (F) ACLDC representatives cannot authorize or invest funds into a business in which a relative has an interest.

SECTION 4. PROCEDURE AND ENFORCEMENT.

- (G) If an individual is unsure if they have participated in a decision concerning a relative, or if a potential conflict arises, they must disclose the nature of the interest to the Governance Committee and/or Ethics Officer.
- (H) Directors and employees must recuse or abstain from all deliberations, internal discussions, and votes on matters involving a relative. In instances where recusal does not cure the conflict, the director or employee may be required to resign from the position creating the conflict.
- (I) Violating state nepotism restrictions can result in a maximum fine of \$40,000.
- (J) Any contract willfully entered into where there is a prohibited interest shall be null, void, and wholly unenforceable.
- (K) A copy of this policy must be posted conspicuously in the ACLDC office for all officers, members, and employees to review.

Adopted: _____



Allegany County Industrial Development Agency

Educational Assistance Policy (for eligible full-time employees)

Purpose - The ACIDA supports the continued education and professional development of eligible full-time employees (FTEs) who have completed at least one year of service. This policy is designed to enable employees to further their education, improve their skills and contribution to the ACIDA; align employee advancement with the ACIDA's strategic priorities; encourage retention by providing a structured forgiveness schedule; and comply with the federal educational assistance tax-exclusion (Internal Revenue Code § 127) up to the annual limit.

Eligibility - All regular full-time employees (FTE) who have completed at least one (1) year of continuous service as of the date of application are eligible.

- The employee must be actively employed in good standing (not under formal disciplinary action) at the time of application and while participating in the program.
- The educational program or coursework to be supported must be demonstrably aligned with the ACIDA's strategic priorities — that is, the knowledge, skills, credential or credentialing pathway gained must support the ACIDA's mission, goals, or operational strategy.
- The employee must maintain a cumulative GPA of 3.0 or better (on a 4.0 scale, or equivalent as defined by the institution) for the coursework supported under this program.
- Participation is at the discretion of the ACIDA, subject to budget availability, operational needs, managerial endorsement and approval of the program.

Annual Benefit Limit - The ACIDA will provide tuition assistance up to a maximum of \$5,250 per calendar year for each eligible employee, consistent with the tax-free educational assistance limit under IRC § 127 for employer-provided educational assistance. Tuition assistance may include tuition, required fees, books and required supplies for the course. This benefit is non-transferable, and unused benefits in one calendar year cannot be carried forward to a subsequent year.

Covered Education and Courses - Eligible education: Coursework at an accredited college/university (undergraduate or graduate), or a certificate/credential program, or approved continuing-education aligned with the ACIDA's needs. The education program or coursework pursued must match with the strategic priorities of the ACIDA — i.e. it must support the ACIDA's mission, goals, or talent-development strategy.

- Covered expenses: Tuition, required fees, books and required supplies for the approved course(s).



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- Non-covered expenses: Meals, lodging, transportation, tools or equipment retained after the course (unless specifically approved), hobby or sports-related courses unless required for the role or credential, or costs not directly tied to the approved education plan.

Courses should not begin (i.e., registration/payment) prior to approval by the ACIDA, unless otherwise approved in writing.

Application and Approval - Applicants must submit to the Executive Director, or in the case of the Executive Director, directly to the Board Chairman:

- A description of the education plan: institution, program, course(s), cost estimate.
- Evidence (or a plan) showing how the coursework aligns with the ACIDA's strategic priorities (e.g., skills gap analysis, credential relevance, future role).
- Their commitment to maintain a cumulative GPA ≥ 3.0 .
- Managerial endorsement confirming relevance of the education to the employee's role and to the ACIDA's priorities.

The ACIDA must approve the application in writing before any tuition assistance is committed. After approval, the ACIDA will either pay the educational institution directly or reimburse the employee upon proof of payment and successful completion of the course (with required GPA) as described herein.

Payment and Reimbursement Process - Payment will follow submission of required documentation: invoice or registration confirmation, proof of payment (if reimbursed), final grade report showing completion and that the GPA requirement (3.0) is met for the term/course. At the time of payment and for the duration of the forgiveness schedule (see below), the employee must remain an active FTE in good standing. If an employee fails to complete the course satisfactorily or fails to maintain the required GPA, the ACIDA may suspend further assistance, and repayment or withholding of assistance may apply per the award agreement.

Forgiveness Schedule and Repayment Obligation - Assistance provided under this program will be subject to a five (5)-year forgiveness schedule, starting from the date of the last tuition payment under the award.

- After 1 full year of continuous service post-payment: 20% forgiveness of the total assistance amount.
- After 2 full years: 40% total forgiveness.
- After 3 full years: 60% total forgiveness.



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- After 4 full years: 80% total forgiveness.
- After 5 full years: 100% forgiveness (i.e., complete discharge of repayment obligation).

Repayment Obligation - If an employee voluntarily terminates employment with the ACIDA (i.e., resigns or gives notice) prior to completing the full 5-year forgiveness schedule, the employee must reimburse the ACIDA for the un-forgiven portion of the tuition assistance. The employee must repay the un-forgiven portion within a timeframe and by means designated by the ACIDA.

The ACIDA may deduct the reimbursement from the employee's final pay or any other amounts due, to the extent permitted by law. If an employee is involuntarily terminated by the ACIDA without cause, or leaves due to death or disability, the ACIDA reserves the right (in its sole discretion) to waive the repayment obligation.

Program Limits and Conditions - Employees may participate only once per calendar year (unless otherwise approved by the ACIDA) and only while eligible as defined by this policy. The ACIDA may limit participation based on budget availability, business needs or strategic priorities. The ACIDA reserves the right to modify, suspend or terminate the program at any time. Awards already granted remain subject to the terms in effect at the time of award unless explicitly amended. The program will be administered in compliance with IRC § 127 and any applicable federal, state or local laws.

Tax Treatment - The ACIDA intends to treat this program as a qualified educational assistance program under IRC § 127 so that eligible assistance up to \$5,250 per calendar year can be excluded from the employee's gross income for federal income tax purposes.

Administration, Records and Compliance - The ACIDA will maintain records on employee service dates, award amounts, forgiveness schedule tracking, GPA documentation, program alignment reviews, and repayment obligations. Prior to each award, the employee must sign an award letter or agreement specifying: assistance amount, strategic alignment justification, GPA requirement, forgiveness schedule, repayment terms, and any other conditions. The program will be reviewed periodically for compliance, alignment with strategic workforce goals, budget impact, retention outcomes, and return on investment.

Policy Review and Effective Date - This policy is effective as of January 1, 2026. The ACIDA reserves the right to amend or terminate this policy at any time. All amendments will be communicated to eligible employees and will indicate whether they apply to existing awards or only to new awards.

Adopted: _____

Allegany County Industrial Development Agency

Personnel Policy

February 2026

These policies provide rules and regulations for all employees of Allegany County Industrial Development Agency ("Agency") relative to matters of personnel benefits. The Executive Director, who serves at the pleasure of the Board of Directors ("Board"), oversees the application and administration of the policies on behalf of the Agency.

These rules and regulations are meant to provide a general framework for employee administration and are subject to approval by the Board.

Standard Work Day

1. Full-Time Employees: A standard work day is defined as eight (8) hours.
2. Part-Time Employees: A standard work day is defined as the number of hours the employee is regularly scheduled to work (e.g. 4 hours). Part-time schedules are determined at the discretion of the Executive Director, or the Board Chair in the case of the Executive Director, and shall not exceed 30 hours per week.
3. Written Deviations: Any deviation from these standard daily schedules must be agreed upon in writing by the Executive Director, or the Board Chair in the case of the Executive Director.

General Leave Provisions

1. Minimum Increment: All forms of paid leave (Vacation, PTO, Personal, etc.) must be used in minimum increments of one (1) hour.

Vacation

1. Unless otherwise approved by the Board of Directors, all employees will be offered paid vacation time at the beginning of the calendar year based on the schedule noted below. A "vacation day" is defined as the number of hours in the employee's standard scheduled workday (e.g., an employee scheduled for 4 hours per day receives 4 hours of pay per vacation day used).
 - a. Employees with one to five years of service receive 12 vacation days.
 - b. Employees with six to ten years of service receive 15 vacation days.
 - c. Employees with over ten years of service receive 20 vacation days.
2. Vacation days offered during the first year of employment will be prorated based on the month of hire and cannot be used during the first six months of service unless approved by the Executive Director (or the Board Chair in the case of the Executive Director).
3. Full Time Employees can rollover up to 40 hours (5 days) of vacation time every year. Part Time Employees (<30) can rollover up to 20 hours of vacation time every year. Any unused vacation time rolled over from the previous year must be used first and cannot be accrued beyond that year.
4. Requests for employee time off shall be submitted to the Executive Director at least two weeks prior to the requested date whenever possible.
 - a. The Executive Director must ask for time off from the Board Chair if the request exceeds two days.
5. Employees will be compensated for vacation days in the calendar year in which they were earned if

he/she terminates employment in that year.

PTO Leave

1. All employees are granted twelve (12) PTO days at the start of each calendar year. A "PTO day" is defined as the number of hours in the employee's standard scheduled workday (e.g., an employee scheduled for 4 hours per day receives 4 hours of pay per PTO day used). Any PTO time not used by the end of the calendar year will NOT roll into the next calendar year.
2. Additional paid PTO leave up to thirty (30) days may be granted by the Executive Director, or the Board Chair in the case of the Executive Director.
3. Accrued PTO leave may be used following a written or verbal request to the Executive Director, or the Board Chair in the case of the Executive Director, for the following reasons impacting the employee or a member of their family for whom they are providing care or assistance with care:
 - a. Sick Leave
 - i. For mental or physical illness, injury or health condition, regardless of whether it has been diagnosed or requires medical care at the time of the request for leave; or
 - ii. For the diagnosis, care or treatment of a mental or physical illness, injury or health condition; or need for medical diagnosis or preventive care.
 - b. Safe Leave
 - i. For an absence from work when the employee or employee's family member has been the victim of domestic violence as defined by the State Human Rights Law, a family offense, sexual offense, stalking, or human trafficking due to any of the following as it relates to the domestic violence, family offense, sexual offense, stalking, or human trafficking:
 1. to obtain services from a domestic violence shelter, rape crisis center, or other services program;
 2. to participate in safety planning, temporarily or permanently relocate, or take other actions to increase the safety of the employee or employee's family members;
 3. to meet with an attorney or other social services provider to obtain information and advice on, and prepare for or participate in any criminal or civil proceeding;
 4. to file a complaint or domestic incident report with law enforcement;
 5. to meet with a district attorney's office;
 6. to enroll children in a new school; or
 7. to take any other actions necessary to ensure the health or safety of the employee or the employee's family member or to protect those who associate or work with the employee.
4. For purposes of paid sick/safe leave, "family member" is defined as an employee's child (biological, adopted, or foster child, a legal ward, or a child of an employee standing in loco parentis), spouse, domestic partner, parent (biological, foster, step, adoptive, legal guardian, or person who stood in loco parentis when the employee was a minor child), sibling, grandchild, or grandparent; and the child or parent of an employee's spouse or domestic partner.
5. Sick leave in excess of three (3) days must be substantiated by a doctor's certificate upon request of the Executive Director/Board Chair. The Executive Director/Board Chair will never require the disclosure of confidential information as a condition for utilizing sick leave.

6. Upon termination of employment, an employee will not be compensated for unused PTO time.
7. An employee is to notify the Executive Director/Board Chair as soon as possible if he/she is going to be absent from work.
8. Personal leave is leave with pay for personal business including funerals, religious observances or other emergency circumstances without charge against vacation time.
9. Personal leave is not cumulative and does not carry over from year to year.
10. An employee is to notify the Executive Director/Board Chair as soon as possible if he/she is going to use a PTO day.

Disability Leave

1. Employee may be granted a leave of absence not to exceed six (6) months for disability or maternity purposes upon approval of the Executive Director/Board Chair. The employee's position will remain secure for the agreed-upon duration of such requested leave period.
2. A letter from the employee's physician is required before disability time can be taken.
3. Accrued sick leave will be taken before disability leave is started.
4. Any employee who chooses to terminate employment instead of requesting a leave for maternity purposes will be credited with up to 12 days of accrued sick leave in addition to any accrued vacation leave credit.

Jury Duty and Court Appearances

1. An employee who is subpoenaed as a witness in a court of law or is called to serve on a jury may be granted paid leave for that period of time, he/she is required to be away from the Agency.
2. The amount paid shall be the amount by which his/her salary exceeds the amount paid as a witness or juror.

Bereavement

1. An employee shall be granted up to three (3) days compensated leave for a death in the immediate family, which is defined as a spouse, child, parent, sibling, grandparent, or in-law. Extended leave with or without pay may be granted at the discretion of the Executive Director/Board Chair.

Military Leave

1. Military leave shall be granted as provided by the New York State statutes.

Leave of Absence

1. A leave of absence without pay that does not exceed ten (10) days may be granted at the discretion of the Executive Director/Board Chair, as long as the employee has provided the time requested and circumstances involved. A leave of absence exceeding ten (10) days is subject to approval by the Board.

Holidays

1. Employees are entitled to 11 holidays per year, which include:
 - a. New Year's Day
 - b. Martin Luther King Jr. Day

- c. President's Day
 - d. Memorial Day
 - e. Independence Day
 - f. Labor Day
 - g. Columbus Day
 - h. Veteran's Day
 - i. Thanksgiving Day
 - j. Thanksgiving Friday
 - k. Christmas Day
2. If a holiday falls on a Saturday, the holiday will be celebrated on the preceding Friday. If the holiday falls on a Sunday, the holiday will be celebrated on the following Monday.

Health Insurance

- 1. All permanent, full-time employees are eligible for medical, dental and vision insurance. The cost of such plans is approved by the Board on an annual basis, with notification provided to employees outlining their share of the cost of the plans.
- 2. Benefits will begin on the first day of the first full month of employment.
- 3. Benefits will cease upon termination from the Agency.
- 4. Employees have the option of opting out of health insurance as approved by the board.

Retirement Plan

- 1. Full-time employees are enrolled in New York State's retirement system subject to the withholdings required by the NY State Comptroller's Office.

Acknowledgment

I acknowledge that I have been presented with and understand the Allegany County Industrial Development Agency's Personnel Benefits policy dated _____ and that any questions regarding this policy have been addressed.

(Employee Name)

(Employee Signature)

(Date)