

Village of East Syracuse
Board of Trustees Meeting
April 2, 2018

Mayor Tackman called the meeting to order, and upon the roll being called the following were: **7:01PM**

PRESENT: Mayor Robert T. Tackman, Deputy Mayor Kimberly A. Liedka, Trustee James E. Carr, Trustee Janet L. Mattox, Trustee Mary Albanese

ALSO PRESENT: DPW Superintendent Ron Russell III, Parks Director Tom Richardson, Village Clerk Michael A. Moracco, Fire Chief James Brewster, Richard Robb, Herb Schrayshuen, Jennifer Allwords

PUBLIC COMMENTS:

Mr. Schrayshuen brought to the attention to the Board, tree roots from a neighbors tree that have grown into his property. These roots would be removed when Mr. Schrayshuen digs the foundation for his new home. He is concerned that this could weaken the tree.

Action Taken: Deputy Mayor, Kimberly A. Liedka informed Mr. Schrayshuen that all information would be given to the Village attorney, and he will advise the Village Trustees on how to proceed.

Approve March 5, 2018 Board of Trustee Minutes

Motion by: Albanese

2nd by: Mattox

Polling the Board: All in favor, Motion carried

Consolidated Fund Abstract Vouchers

Motion, to accept the following vouches numbered **58168** through **58272** and Abstract in the Amount of **\$100,048.14**

Motion by: Mattox

2nd by: Albanese

Polling the Board: All in favor, Motion carried

Pre-Tax Premium Plan for Employees

Motion, to approve a Pre-Tax Premium Plan, offered through Lifetime Benefits Solution Inc. This plan will allow village employees who are eligible to participate in a pre-tax premium plan. This plan is similar to a FSH program.

Motion by: Mattox

2nd by: Liedka

Polling the Board: All in favor, Motion carried

Inter-Municipal Agreement with Onondaga County

Motion, to allow the Mayor to enter into an agreement with Onondaga County, Save the Rain grant program in the amount of \$200,000.

Motion by: Mattox

2nd by: Albanese

Polling the Board: All in favor, Motion carried

New York State Park Grant Amount and Agreement

Motion: To accept the grant funds in the amount of \$139,500 from New York State Parks, for the construction of the North Center State Neighborhood Park, in the Village of East Syracuse. And to allow the Mayor to enter into an agreement for this grant with New York State Parks. The total project cost is \$186,000, and has been included in the budget.

Motion by: Mattox

2nd by: Albanese

Polling the Board: All in favor, Motion carried

Change the Date of the May 7, 2018 Trustees Meeting

Motion: Approval to change the date of the May 7th 2018 Trustees meeting to May 14th 2018 at 7:00PM

Motion by: Liedka

2nd by: Albanese

Polling the Board: All in favor, Motion carried

NYCOM Annual Meeting & Training School

Motion: Authorize the following Trustees and Staff to attend the May 6 – 8, 2018 NYCOM annual meeting & training Conference, in Saratoga Springs NY. Those attending are: Mayor Robert T. Tackman (Sun-Tues), Deputy Mayor Liedka (Sun-Mon), Trustee Mattox (Sun-Tues), Trustee Albanese (Sun-Mon), Trustee Carr (Sun-Mon), Village Clerk Moracco.

Motion by: Albanese

2nd by: Liedka

Polling the Board: All in favor, Motion carried

Parks Spring Program

Motion: Approval for Parks Director to offer the following Spring Break Activities: Monday, April 23rd **Gymnastics Party**, Tuesday, April 24th **Bingo & Movies**, Wednesday, April 25th **Bricks for Kidz**, Thursday April 26th **Youth Bumper Rock n Bowl**, Friday, April 27th **3 on 3 Basketball Tourney** at ESE, Friday, April 27th **Intramural & Pizza Party**. Adult Trip Wednesday May 23rd **Frankie Valli and the 4 Seasons Tribut Show**.

Motion by: Mattox

2nd by: Carr

Polling the Board: All in favor, Motion carried

Hire Pool /Park Supervisor

Motion: To hire Michelle Bliss, for part time pool/ park evening and weekend supervisor @ a rate of \$11.50 per hour.

Motion by: Carr

2nd by: Mattox

Polling the Board: All in favor, Motion carried

Department Head Reports

Parks Department – Director Tom Richardson

Youth

Several activities will be offered for children over spring break April 23 - 27. Activities include gymnastics, Lego day, youth bingo and movie, bowling, gym intramurals and 3 on 3 basketball. Sign up forms can be found on Village website or at the Village office.

Recreation Department participated in judging children's projects at the East Syracuse Elementary science fair on Friday, March 9th

Children and their parents made Bird Houses on Saturday, March 10th at the Village hall

Breakfast with the Easter Bunny was held on Saturday, March 24th from 9:00 am – 11:00 am at the Heman Street Apts.

An Easter Coloring contest was offered this year. Winners were announced at Easter Egg Hunt on April 1st. Forms are online or at the Village office.

The Village Easter Egg Hunt was held on Saturday, April 1st at Ellis Field Park.

Seniors

Movie Day was held on Thursday, March 8th. The movie Wonder was shown. The movie Murder on the Orient Express will be shown on April 5th

20 seniors attended the Show Les Miserables on March 10th at the Highschool. Thanks again to Dr. DeSiato for providing 10 tickets.

The Intergenerational program continued this month. 2nd & 3rd graders from ESE sang songs at the St. Patty's Day party on March 15th.

On March 15th, 40 seniors participated in the St. Patty's Day Luncheon at Heman Street School. Thank to ESM highschool students for providing entertainment.

Seniors attended the trip to Turning Stone Casino on Thursday, March 22nd

25 seniors from Bennett Manor attended the Village Luncheon in the Bennett Manor Community room on Tuesday, March 27th. A Easter dinner was served by Recreation Staff.

Senior are invited to the East Syracuse Minoa High school on Thursday, April 19th for an intergenerational Night. Program begins at 5:00 pm in the cafeteria. There will a free diner. Call Tom Richardson at 952 – 0038 for more information.

The Senior Card party was held on March 16. The Next Card party for seniors will be Friday April 13th on the 2nd floor of Village office

Upcoming events for seniors include the monthly trip to Turning Stone on Friday, April 20th

Community

Earth Day Cleanup will be on Saturday, April 21st. We will meet at the Village Deli at 9:00 am. Hotdogs, Ice cream and refreshments will be provided by Village Deli.

Deadline for food Sense is Friday, April 13th. Menus are available on the Village Website or at the Village office.

DPW – DPW Superintendent Ron Russell III

DPW Activity - March 2018 SNOW OPERATIONS

SALT TRIPS	PLOW TRIPS	SIDEWALK PLOW	MUNICIPAL LOTS	LOAD	
MARCH 8	11	6	10	6	
2017-2018	64	55	40	49	11
2016-2017	55	42	27	37	9
2015-2016	31	30	20	27	4

DPW crews also shoveled out hydrants 3 times this past winter.

TREE WORK - Crews continued tree trimming throughout the village. DPW removed a dead tree on Highland Ave.

SPECIAL TRASH PICK UP- DPW spent 3 days picking up trash, fallen branches and other debris village wide.

STREET REPAIR- DPW crews "cold patched" numerous potholes on village streets and will make permanent repairs when the asphalt plants open this spring.

STREET SIGNS- Damaged signs were repaired or replaced and posts straightened that were hit by private plows.

Fire Department

Fire Calls for the Month of March

Fire, Other	4
Cooking Fire	1
Vehicle Fire	1
Rescue	12
Motor Vehicles with Injuries	1
Motor Vehicle with no injuries	5
Swimming/recreational water rescue	1
Gas Leak (flammable liquid)	2
Gas Leak (natural gas)	2
Electrical Wiring	2
Power Line down	5
Service Calls	1
Smoke/Odor	1
Public Service Assistance	1
Unauthorized burning	1
Coverage Assignment, standby, move up	2

Good Intent	1	
Dispatched/Canceled en Route	8	
Unintentional Transmission of Alarm	15	
CO Detector Activation	2	
	68	
Mutual Aid Calls	Given	Received
27001 Bridgeport		
34008 Cicero		
34011 DeWitt	1	
34016 Fayetteville	1	
34022 Kirkville		
34025 Liverpool		
34026 Lyncourt		
34028 Manlius		
34030 Mattydale		
34032 Minoa		
34037 North Syracuse	3	
	5	

Planning Board

Richard Robb spoke about the need to establish design guidelines and planning & development overview.

Mayors Remarks

Fire Department:

- Caretaker interviews
 - o Have 17 applicants.
- Engine replacement
 - o Village has financing options from Key Bank and from Rev Financial Services (E-One suggested).

§ Look to have the Town's option from Solvay Bank by end of the week.

Parks & Recreation:

- New base has arrived to allow boys and girls to play on our fields.
 - o Will be installed in the next few weeks depending on the weather.
 - o Will have a celebration once it is installed.

Misc:

- Budget meetings with department heads scheduled. · Banking fees. Meeting with Key Bank to discuss fees and options.
 - o Heading to Albany to meet with Senators, Assembly and NY Credit Union Association.

· Planning Board – Design guidelines. What to do, how much do we want to push them.

Announcements

Working on the 2018-2019 Village budget

Notice of Public Hearing on April 12, 2018 for Village Budget

Next meeting of the Board of Trustees is May 14, 2018

Motion – To Adjourn 8:05pm

Polling the Board: All in favor . Motion carried

Respectfully submitted by,

Michael Moracco

Village Clerk

Voucher Detail Report Parameters

Report ID:	
Report By:	Posted
Year:	2017
Period:	6
Date Range:	Invoice Date
Sort By:	Voucher Number
Vendor Type.:	To: 58168
Vendor Code.:	To: 58272
Batch No.:	To: Print Vendor Name 2: No
Check ID:	To: Print Vendor Address: No
Entered By:	To: Condense Report: N
Include:	To: Warrant Report: N
User Defined:	To: Print Vch Dist Detail: Yes
Print Certification:	To: Print Quotes: No
Cash Totals:	To: Print Multi Inv Detail: Yes
Account Table:	To: Use Alt Fund: No
Alt. Sort Table:	To: Certification Option: Voucher B
	To: Fund Totals: Yes, no Page Break

VILLAGE OF EAST SYRACUSE

Voucher Detail Report

Voucher No. Invoice Date	Stub-Description Batch Invoice No.	Req. No. Recur Months	Req. Date Refund Year	Vendor Code PO No. Taxable	Vendor Name PO Date Ref No	Ordered By Approved By	Fisc Year Period	Check ID Contract No.	Voucher Amt. Check No.	Check Date Disc. %	Pay Due		Approved Cash Account Disc. Amt.
											Non Disc.	Paid	
Fund													
Cash Item													
----- Direct Pay -----													
Regular	Prepaid	Wire Transfer	Outstanding	Paid	Total								
A - GENERAL FUND													
0200.0000.0000	ESYRACUSE				81,095.70	0.00	0.00	0.00	0.00	0.00	0.00	81,095.70	
Fund Total					81,095.70	0.00	0.00	0.00	0.00	0.00	0.00	81,095.70	
G - SEWER FUND													
0200.0000.0000	ESYRACUSE				224.29	0.00	0.00	0.00	0.00	0.00	0.00	224.29	
Fund Total					224.29	0.00	0.00	0.00	0.00	0.00	0.00	224.29	
H - CAPITAL PROJECTS													
0200.0000.0000	ESYRACUSE				9,902.02	0.00	0.00	0.00	0.00	0.00	0.00	9,902.02	
Fund Total					9,902.02	0.00	0.00	0.00	0.00	0.00	0.00	9,902.02	
TA - TRUST & AGENCY													
0200.0000.0000	ESYRACUSE				8,826.40	0.00	0.00	0.00	0.00	0.00	0.00	8,826.40	
Fund Total					8,826.40	0.00	0.00	0.00	0.00	0.00	0.00	8,826.40	
Grand Totals					100,048.41	0.00	0.00	0.00	0.00	0.00	0.00	100,048.41	
Grand Total Regular, Prepaid, Wire Transfer and Direct Pay					100,048.41							100,048.41	
Fund													
A - GENERAL FUND	ESYRACUSE				81,095.70	0.00	0.00	0.00	0.00	0.00	0.00	81,095.70	
G - SEWER FUND	ESYRACUSE				224.29	0.00	0.00	0.00	0.00	0.00	0.00	224.29	
H - CAPITAL PROJECTS	ESYRACUSE				9,902.02	0.00	0.00	0.00	0.00	0.00	0.00	9,902.02	
TA - TRUST & AGENCY	ESYRACUSE				8,826.40	0.00	0.00	0.00	0.00	0.00	0.00	8,826.40	
Grand Totals					100,048.41	0.00	0.00	0.00	0.00	0.00	0.00	100,048.41	
Grand Total Regular, Prepaid, Wire Transfer and Direct Pay					100,048.41							100,048.41	

VILLAGE OF EAST SYRACUSE
204 NORTH CENTER ST.
EAST SYRACUSE, NEW YORK 13057
Incorporated 1881
(315) 437-3541
(315) 463-2150 (fax)

Robert Tackman, Mayor

TRUSTEES: Mary Albanese
James Carr
Kimberly Liedka
Janet Mattox

Michael Moracco, Village Clerk

Resolution No: 2018-031

Village of East Syracuse Resolution

Motion - To allow eligible employees of the Village of East Syracuse to participate in a Pre-Tax (501 Cafeteria Section 125) Premium Plan pursuant to applicable provisions of the Tax Code, and, Whereas, a copy of the Summary Plan Description was prepared by Lifetime Benefit Solutions and provided to the Village Trustees and approved by legal counsel for the Village, and, Whereas, the Plan calls for the Village to act as the Plan Administrator and to allow eligible employees to pay health care related premiums such as medical (high and low deductible), dental and vision care premiums as payroll deductions with appropriate taxation benefits, it is hereby,

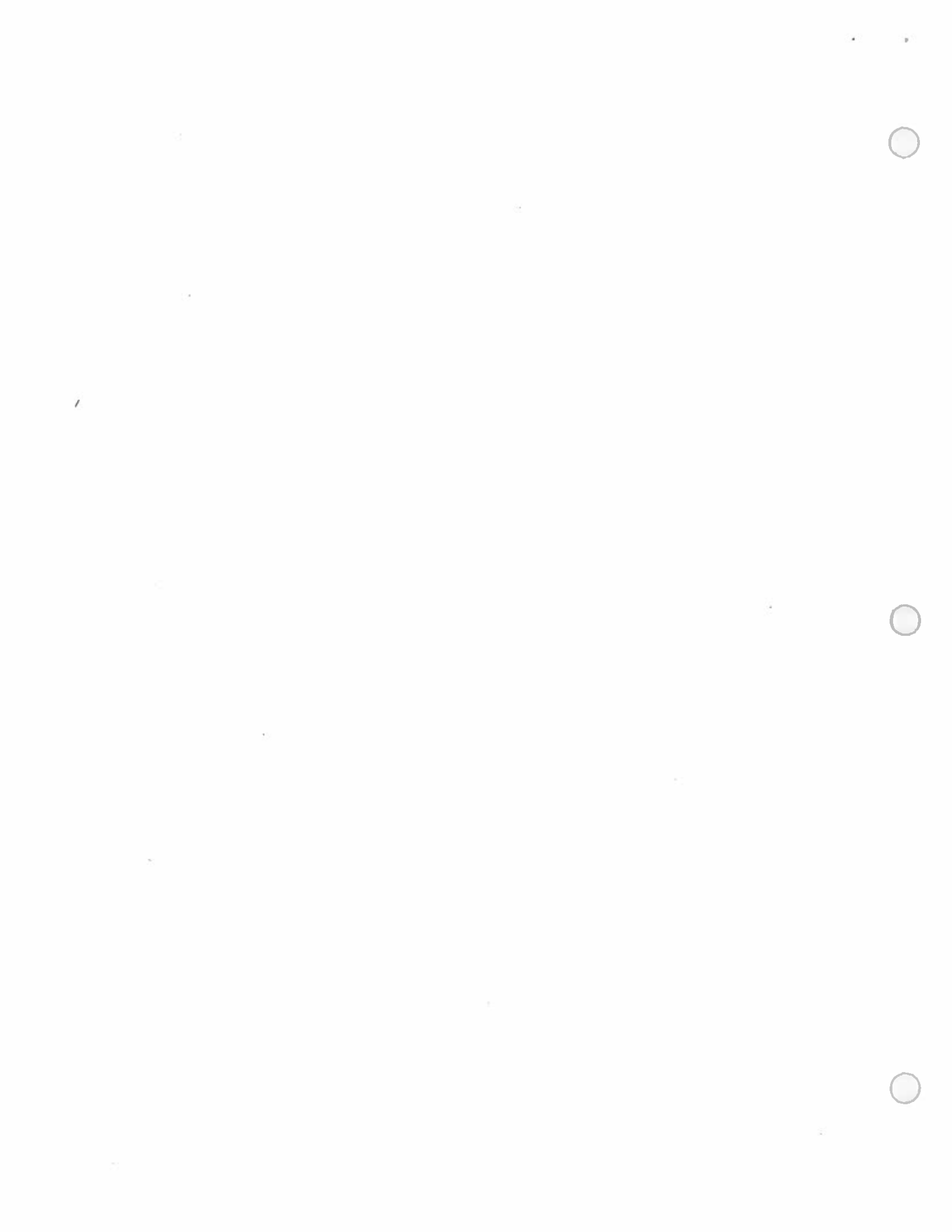
. This resolution also authorizes the Mayor to execute any documents necessary to complete the adoption of the Plan as well as the incorporation of this resolution into the submission package.

Polling the Board: All in favor Motion Carried

04/02/2018



Village Clerk





March 16, 2018

Ms. Terry Knaflewski
VILLAGE OF EAST SYRACUSE
204 North Center Street
East Syracuse, New York 13057

Dear Terry:

Attached is your Pre-Tax Premium Plan Administrator's Guidebook, which contains all of the materials you will need to implement and administer your new Plan. Please take the time to carefully review the contents and become familiar with the attached documents. It is important that you retain the Plan's original documents as well as any amendments that occur.

This Plan must be formally adopted. Since company policies on adopting Plans vary you will need to insert your Resolution to adopt the Plan.

The Summary Plan Description must be distributed to your eligible employees within 210 days of Plan amendment.

For your convenience, included is a special notice regarding individual policies and another regarding Health Savings Accounts contributions. Please take a moment to review.

Please sign and return a copy of the Confirmation page to me by fax at (888) 378-8271 or email at michelle.dalle@lifetimebenefitsolutions.com. If I do not receive the confirmation back within two weeks, I will assume you agree with the accuracy of the contents of the SPD and Plan Document and no further changes are required.

Thank you, and please call me at (585) 273-7111, if you have any questions.

Sincerely,

Michelle

Michelle M. Dalle
Benefit Plan Compliance Administrator

CONFIRMATION

To: Lifetime Benefit Solutions, Inc.
Michelle M. Dalle
michelle.dalle@lifetimebenefitsolutions.com
Fax (888) 378-8271

From: Village of East Syracuse

Date: _____, 20____

I am the (title) _____ of the Village of East Syracuse. I have reviewed the attached Summary Plan Description ("SPD") and Plan Document of the Village of East Syracuse Pre-Tax Premium Plan (the "Plan") to ensure that they accurately describe the Plan. On behalf of the Village of East Syracuse, this will confirm that: (i) the Plan has been duly adopted by the Village of East Syracuse; (ii) Village of East Syracuse has been given sufficient opportunity to make any appropriate changes to the SPD and Plan Document; and (iii) the attached SPD and Plan Document accurately describe all of the terms, provisions and benefits available under the Plan, and the manner in which the Plan is administered.

Village of East Syracuse

By: _____

Title: _____

VILLAGE OF EAST SYRACUSE

PRE-TAX PREMIUM PLAN (With Individual Policy Premiums, and Health Savings Account Contributions)

PLAN DOCUMENT

DISCLAIMER

Lifetime Benefit Solutions, Inc. is providing this form plan document and a form summary plan description to assist the sponsoring employer with its obligations under the Employee Retirement Income Security Act of 1974 ("ERISA"), including its disclosure obligations to plan participants. This form plan document was completed using information provided by the sponsoring employer. Lifetime Benefit Solutions, Inc. is not a law firm, has not reviewed that information for legal sufficiency, and does not give legal or tax advice. The sponsoring employer should have this form plan document reviewed by its own legal counsel for compliance with ERISA, tax requirements, and other applicable laws and regulations.

The sponsoring employer, as the plan sponsor and plan administrator, is also responsible for the accuracy of the plan document and the overall operation of the plan. The sponsoring employer should review this form plan document carefully to ensure that it accurately reflects all of the terms and provisions of the employer's plan. Please note that Lifetime Benefit Solutions, Inc. will make substantive changes to this form plan document, but will not make format, stylistic and other non-substantive changes.

VILLAGE OF EAST SYRACUSE

PRE-TAX PREMIUM PLAN **(With Pre-Tax Group Insurance Premiums, Individual Policy Premiums, and Health Savings Account Contributions)**

PLAN DOCUMENT

SECTION 1
PRELIMINARY MATTERS

- 1.1 **Form.** The Village of East Syracuse Pre-Tax Premium Plan is set out in this document, and any amendments hereto.
- 1.2 **Purpose.** This Plan is maintained for the exclusive benefit of Participants and the sole purpose of this Plan is to provide Qualified Benefits to Participants. It is intended, and shall be interpreted and administered, to comply with Section 125 of the Code.

SECTION 2
DEFINITIONS

- 2.1 "Account" means an account established for a Plan Year to provide a particular Qualified Benefit for a Participant other than Contributions to a Participant's Health Savings Account. The term "Account" does not refer to a Health Savings Account.
- 2.2 "Code" means the Internal Revenue Code of 1986, as amended.
- 2.3 "Committee" means the person or persons appointed by the Employer as members of the Committee to administer this Plan in accordance with Section 8 hereof.
- 2.4 "Contributions" means amounts a Participant contributes to or through this Plan on a pre-tax basis (or, in the limited circumstances described in Section 5.3(H), on an after-tax basis) for a Plan Year and, if Qualified Benefits include Contributions to an Employee's Health Savings Account, amounts the Employer contributes to an Employee's Health Savings Account.
- 2.5 "Contribution Election" means an election by a Participant to have Contributions credited to his Account(s) in accordance with Section 5, or to have Contributions forwarded to his Health Savings Account in accordance with Section 6. An Employee's failure to affirmatively make such election shall be deemed an election to not have Contributions credited to any such Account or forwarded to his Health Savings Account, as the case may be.
- 2.6 "Coverage" means Group Coverage or Personal Coverage.
- 2.7 "Dependent," for purposes of any Coverage that does not constitute medical care, means a person who is a Participant's dependent and is included in that particular Coverage. For purposes of any Coverage that constitutes medical care, "Dependent" means: (i) a person who is the Participant's dependent (as determined for purposes of Section 105(b) of the Code) and is included in that

particular Coverage; and (ii) a person who is a Participant's child (as determined for purposes of Section 105(b) of the Code) and is included in that particular Coverage, but only until the earlier of the date the child is no longer in that particular Coverage or the end of the calendar year in which the child attains age twenty-six (26).

2.8 "Effective Date" means the day this Plan begins as set forth under the name of the first Employer listed in Section 2.10. If this document is an amendment to the Plan, the amendment shall be effective January 1, 2018.

2.9 "Employee" means any person who performs services for the Employer as a common law employee and receives compensation for his services other than a pension, retirement allowance, retainer, or fee under contract. Notwithstanding the preceding sentence, the following persons are not considered Employees eligible to participate in this Plan: (i) any person providing services to the Employer through a temporary agency, leasing organization, or independent contractor arrangement, even though he subsequently may be classified as employee for employment tax, unemployment insurance, or other purposes by a government agency or a court; (ii) if the Employer is not incorporated, any person who is the sole owner, or a co-owner or joint owner, of the Employer; (iii) if the Employer is a limited liability corporation ("LLC"), any member of the LLC; and (iv) if an election is made under the Code for the Employer to be a Subchapter S corporation, any person who owns directly, or indirectly through attribution rules contained in Section 318 of the Code, more than 2% of the Employer.

2.10 "Employer" means the Employer and any Affiliated Employer identified below, and their legal successors; provided, however, that as used in Section 8 (Plan Administration) and Section 9 (Amendment and Termination of the Plan) "Employer" shall mean only the first Employer identified below.

Employer: Village of East Syracuse

Address: 204 North Center Street

East Syracuse, New York 13057

Effective Date: July 1, 1998

Affiliated Employer: None

Address: _____

Effective Date: _____

An Affiliated Employer may discontinue its participation in this Plan by giving advance written notice of the effective date of discontinuance to the Committee and its Employees.

- 2.11 "ERISA" means the Employee Retirement Income Security Act of 1974, as amended.
- 2.12 "Group Accidental Death and Dismemberment Coverage" means group accidental death and dismemberment coverage maintained for Employees by the Employer under a separate plan, program, insurance policy or contract, which satisfies the requirements of Sections 105 and 106 of the Code and is "permitted" coverage or insurance within the meaning of Section 223 of the Code.
- 2.13 "Group Coverage" means Group Accidental Death and Dismemberment Coverage, Group Dental Coverage, Group Health Coverage, Group Life Coverage, Group Long-Term Disability Coverage, Group Short-Term Disability Coverage, and Group Vision Coverage.
- 2.14 "Group Dental Coverage" means group dental coverage maintained for Employees by the Employer under a separate plan, program, insurance policy or contract for "medical care" (as that term is used for purposes of Section 105(b) of the Internal Revenue Code), substantially all of which is for treatment of the mouth (as described in Treas. Reg. Section 54.9831-1(c)(3)(iii)(A) and which satisfies the requirements of Sections 105 and 106 of the Code.
- 2.15 "Group Health Coverage" means Group Dental Coverage, Group High Deductible Medical Coverage, Group Non-High Deductible Medical Coverage, and Group Vision Coverage.
- 2.16 "Group High Deductible Medical Coverage" means group medical coverage that is maintained for Employees by the Employer under a separate plan, program, insurance policy or contract, is described in Section 213 of the Code (except long-term care insurance), satisfies the requirements of Sections 105 and 106 of the Code, and is a high deductible health plan as described in Section 223 of the Code.
- 2.17 "Group Life Coverage" means group term life insurance coverage maintained for Employees by the Employer under a separate plan, program, group insurance policy or contract, or set of individual insurance policies or contracts, satisfying the group term life insurance requirements of Section 79 of the Code.
- 2.18 "Group Long-Term Disability Coverage" means group long-term disability coverage maintained for Employees by the Employer under a separate plan, program, insurance policy or contract, which satisfies the requirements of Sections 105 and 106 of the Code.

- 2.19 **“Group Non-High Deductible Medical Coverage”** means group medical coverage that is maintained for Employees by the Employer under a separate plan, program, insurance policy or contract, is described in Section 213 of the Code (except long-term care insurance), satisfies the requirements of Sections 105 and 106 of the Code, and is not a high deductible health plan as described in Section 223 of the Code.
- 2.20 **“Group Short-Term Disability Coverage”** means any group short-term disability coverage maintained for Employees by the Employer under a separate plan, program, insurance policy or contract, which satisfies the requirements of Sections 105 and 106 of the Code.
- 2.21 **“Group Vision Coverage”** means group vision coverage maintained for Employees by the Employer under a separate plan, program, insurance policy or contract for “medical care” (as that term is used for purposes of Section 105(b) of the Internal Revenue Code), substantially all of which is for treatment of the eye (as described in Treas. Reg. Section 54.9831-1(c)(3)(iii)(B) and which satisfies the requirements of Sections 105 and 106 of the Code.
- 2.22 **“Health Savings Account”** means an account: (i) the tax treatment of which is governed by Section 223 of the Code; (ii) used primarily for reimbursement of “qualified eligible medical expenses” as set forth in Section 223(d)(2) of the Code; (iii) maintained outside the Plan by a trustee or custodian; and (iv) to which the Employer may forward Contributions in accordance with Section 6.
- 2.23 **“Highly Compensated Individual”** means a highly compensated individual within the meaning of Section 125 of the Code.
- 2.24 **“Key Employee”** means a person who is a key employee within the meaning of Section 416 of the Code.
- 2.25 **“Participant”** means an Employee who meets the requirements for participation specified in Section 3.
- 2.26 **“Personal Accident Coverage”** means personal accident insurance coverage provided under an individual policy owned by a Participant and issued by Aflac and Colonial Life, and which satisfies the requirements of Section 106 of the Code and is “permitted” coverage or insurance within the meaning of Section 223 of the Code.
- 2.27 **“Personal Cancer Coverage”** means personal cancer coverage provided under an individual policy owned by a Participant and issued by Aflac and Colonial Life, and which satisfies the requirements of Section 106 of the Code and is “permitted” coverage or insurance within the meaning of Section 223 of the Code.

- 2.28 "Personal Coverage" means Personal Accident Coverage, Personal Cancer Coverage, and Personal Hospital Indemnity Coverage
- 2.29 "Personal Health Coverage" means Personal Cancer Coverage, and Personal Hospital Indemnity Coverage.
- 2.30 "Personal Hospital Indemnity Coverage" means personal hospital indemnity coverage provided under an individual policy owned by a Participant and issued by Colonial Life, and which satisfies the requirements of Section 106 of the Code and is "permitted" coverage or insurance within the meaning of Section 223 of the Code.
- 2.31 "Plan" means this Pre-Tax Premium Plan as set forth in this document and as amended from time to time.
- 2.32 "Plan Administrator" means the Employer or other person(s) appointed by the Employer to serve as Plan Administrator in accordance with Section 8 hereof.
- 2.33 "Plan Year" means:

each 12-consecutive month period beginning January 1 and ending on the following December 31.

However, if the Employer terminates this Plan pursuant to Section 9, the last Plan Year shall end on the effective date of termination. If an Affiliated Employer discontinues its participation in this Plan, Participants who are Employees of the Affiliated Employer shall be treated as having participated in this Plan for a short Plan Year ending on the effective date of such discontinuation.

- 2.34 "Premium" means the premium, or portion thereof, that a Participant is required to pay for any Coverage indicated in Section 2.35(A). (For purposes of this Plan, "Premium" includes a Participant's cost for Group Coverage that is self-insured by the Employer.)
- 2.35 "Qualified Benefit" means:

- X (A) payment of Premiums for any of the Coverage indicated below:
- _____ Group Accidental Death and Dismemberment Coverage
- X Group Dental Coverage
- X Group High Deductible Medical Coverage
- _____ Group Life Coverage
- _____ Group Long-Term Disability Coverage

- Group Non-High Deductible Medical Coverage
- Group Short-Term Disability Coverage
- Group Vision Coverage
- Personal Accident Coverage
- Personal Cancer Coverage
- Personal Dental Coverage
- Personal Hospital Indemnity Coverage
- Personal Sickness Coverage
- Personal Vision Coverage

(B) Contributions to an Employee's Health Savings Account.

- 2.36 "Qualifying Individual" means a qualifying individual as defined for purposes of Section 21(b) of the Code.
- 2.37 "Spouse" means a person to whom a Participant is legally married and who is treated as the Participant's spouse for federal income tax purposes.
- 2.38 "Statutory Leave" means an unpaid leave of absence under the Family and Medical Leave Act or the Uniform Services Employment and Reemployment Rights Act.

SECTION 3 **PARTICIPATION**

3.1 **Eligibility and Participation Date.**

An Employee shall be eligible to participate in, and make Contributions to, the Plan for:

- Group Accidental Death and Dismemberment Coverage
- Group Dental Coverage
- Group High Deductible Medical Coverage
- Group Life Coverage
- Group Long-Term Disability Coverage
- Group Non-High Deductible Medical Coverage
- Group Short-Term Disability Coverage

- Group Vision Coverage
 Personal Coverage

if he is expected to work at least 40 hours per week for the Employer (the "hours requirement").

Such Employee can participate in the Plan and commence such Contributions on the first day of the month following the date he has satisfied the requirement(s) above for 30 days; provided he has completed and filed all of the forms required for participation by the Committee.

The following rules apply to an Employee whose work schedule is such that it is not certain whether he will be reasonably expected to satisfy the hours requirement but who satisfies the Plan's other substantive eligibility requirements.

- 1) If he is a newly hired Employee and he works an average of at least 40 hours per week for the Employer during the twelve (12) consecutive month period commencing on the first day of the month coinciding with or immediately following his date of hire (his "initial measurement period"), he can participate in the Plan during the twelve (12) consecutive months beginning with the second month following his initial measurement period (if he continues to satisfy the Plan's other substantive eligibility requirements).
- 2) Whether or not he is a newly hired Employee, if he works an average of at least 40 hours per week for the Employer during the twelve (12) consecutive months beginning on the first day of any November (the "standard measurement period"), he can participate in the Plan during the twelve (12) consecutive month period beginning on the first day of the Plan Year following that standard measurement period (if he continues to satisfy the Plan's other substantive eligibility requirements).
- 3) If his employment changes during his initial measurement period or a standard measurement period such that, thereafter, he is reasonably expected to satisfy the hours requirement, he can participate in the Plan on the first day of the month following the change (and until he no longer satisfies the Plan's substantive eligibility requirements).
- 4) An Employee shall not be considered a newly hired Employee once he has been an Employee for a full standard measurement period, unless he: (i) stops providing services to the Employer for a period of at least 13 consecutive weeks; and (ii) later starts providing services for the Employer

again (in which case he will be considered a newly hired Employee when he starts providing services for the Employer again).

- 5) All hours for which an Employee is paid shall be considered hours worked. If an Employee is on an unpaid leave during a measurement period on account of jury duty or an unpaid leave subject to the Family and Medical Leave Act of 1993 (FMLA) or the Uniformed Services Employment and Reemployment Rights Act of 1994 (USERRA), the period of unpaid leave shall be excluded when determining whether he averaged the required number of hours during that measurement period.
- 3.2 **No Participation Before Effective Date.** Notwithstanding the above provisions of this Section 3, no Employee shall be eligible to participate in the Plan until the Effective Date or, in the case of an Employee of an Affiliated Employer, the effective date that Affiliated Employer adopts the Plan, as indicated in Section 2.10.
- 3.3 **Duration of Participation.** Except as otherwise provided in this Plan, an Employee shall continue as a Participant so long as he remains an Employee, satisfies the eligibility requirements of this Section 3, makes any required Contributions, and continues to complete and file the forms required for participation by the Committee.
- 3.4 **Reinstatement of Former Participant.** Subject to Sections 5.3(G) and 5.3(H), and except as provided in Section 3.1(4) a Participant whose employment with the Employer terminates and then resumes shall become a Participant again if and when he again meets the requirements of this Section 3.
- 3.5 **Interpretation and Compliance with Federal Law.** This Section 3 is intended to comply, and shall be interpreted in a manner consistent, with proposed Treasury Regulations to implement the 90-day maximum waiting period limitation under Section 2708 of the Public Health Service Act (published at 78 Fed. Reg. 17313) and any subsequent Department of Treasury regulations or other guidance relating to the 90-day maximum waiting period limitation.
- 3.6 **Notification of Eligibility.** The Employer shall notify an Employee before, or as soon as administratively practical after, the Employee satisfies the requirements for eligibility.

SECTION 4
CONTRIBUTIONS TO AND BENEFITS FROM ACCOUNTS
(NOT APPLICABLE TO HEALTH SAVINGS ACCOUNT CONTRIBUTIONS)

- 4.1 **Participant Elections.** A Participant may elect to receive compensation from the Employer in cash, or have a portion thereof credited to his Account(s). The Employer or Committee shall provide advance written notice to each Participant of the minimum and maximum amount of Contributions he can make and have credited to each Account for a Plan Year.
- 4.2 **Credits to Accounts.** Contributions shall be credited, through equal payroll reductions, to the Account designated for such Contributions. Subject to the provisions in Section 5 regarding permissible changes to Contribution Elections, the amount credited to an Account for each payroll period shall be the total amount of such Contributions divided by: (i) the number of pay periods in the Plan Year; or (ii) for an Employee who becomes a Participant during the Plan Year, the number of the Participant's pay periods remaining in the Plan Year after he becomes a Participant. Notwithstanding the preceding sentence, Contributions shall cease when an Employee ceases to satisfy the eligibility and participation requirements for this Plan.
- 4.3 **Maximum Benefits.** The amount available to a Participant for a particular Qualified Benefit for a Plan Year shall equal the amount then credited to the Account for that particular Qualified Benefit.
- 4.4 **Forfeitability of Benefits.** Except as provided in Section 4.5 below, if total Contributions credited to a Participant's Account for a Plan Year exceed the Qualified Benefits paid from that Account for the Plan Year, the Participant shall forfeit the excess Contributions.
- 4.5 **Grace Period.** A Qualified Benefit incurred during the Grace Period for a Plan Year may be treated as incurred during that Plan Year for purposes of this Section 4. To the extent the Contributions credited for that Plan Year for such Qualified Benefits have not already been used for, or are not required to pay, Qualified Benefits actually incurred during the Plan Year, the Contributions shall be used to pay such Qualified Benefits incurred during the Grace Period, in accordance with provisions of this Section 4, provided: (i) if the Qualified Benefit is not automatically paid, a claim for the Qualified Benefit is submitted no later than the April 30th following the end of the Grace Period; and (ii) all other requirements and conditions for the Qualified Benefit are satisfied.
- A. The Grace Period for a Plan Year shall be the period beginning on the first day of the first calendar month immediately following the end of the Plan

Year and ending on the fifteenth day of the third calendar month immediately following the end of that Plan Year.

- B. If the total Contributions to a Participant's Account exceed the Qualified Benefits paid from that Account for the Plan Year (including Qualified Benefits incurred during the Grace Period for the Plan Year), the Participant shall forfeit the excess Contributions. Any such forfeiture shall be applied to pay reasonable administrative expenses of the Plan.
 - C. This Subsection does not change the requirements in this Section 4 relating to when Qualified Benefits must be incurred and claimed if a Participant's Contributions cease, or his employment and participation in the Plan ends, before the end of a Plan Year.
 - D. This Subsection shall be interpreted and applied in a manner consistent with IRS Notice 2005-42 and Treasury Regulations issued to reflect IRS Notice 2005-42.
- 4.6 Continuation During Leaves of Absence. The Committee or Employer will advise any Employee who is eligible for a Statutory Leave of his right to maintain coverage under this Plan during the Statutory Leave, and his specific rights and obligations if he chooses to continue such coverage during the Statutory Leave. The Committee shall advise each Employee who takes any other type of leave of absence of his right, if any, to maintain such coverage in effect during the period of leave, and the Employer's right, if any, to recover the amount of any Premiums paid by the Employer on behalf of the Employee during the leave period.
- 4.7 Termination of Participation. If a person ceases to be a Participant during a Plan Year, he shall be eligible to receive Qualified Benefits incurred on or prior to the date he ceased participation.
- 4.8 COBRA Health Continuation Coverage. The Employer shall advise each Participant, his Spouse and Dependents of any rights he may have to continued health insurance coverage pursuant to the Consolidated Omnibus Budget Reconciliation Act of 1985 (COBRA).
- 4.9 Specific Benefits. The specific benefits to which a Participant, his Spouse, Dependent or beneficiary may be entitled under any Coverage shall be as determined under the applicable plan, program, insurance policy or contract providing such Coverage. The Employer does not guarantee payment of any benefits that may be payable under an insurance policy or contract, and eligibility under this Plan does not guarantee that Participants will satisfy any insurer's requirements for Coverage.

- 4.10 Changes in Premiums. The Employer or Committee shall provide advance written notice to each Participant of Premiums in effect at the beginning of each Plan Year, and any changes in Premiums during the Plan Year.
- 4.11 Section Not Applicable to Health Savings Account Contributions. None of the provisions of this Section 4 shall apply to Contributions to Health Savings Accounts.

SECTION 5
ELECTION PROCEDURES FOR ACCOUNT CONTRIBUTIONS
(NOT APPLICABLE TO HEALTH SAVINGS ACCOUNT CONTRIBUTIONS)

- 5.1 Annual Elections. The Committee shall provide each Employee eligible to participate in the Plan with one or more election forms (written or in electronic form) at or prior to the time the Employee becomes eligible to participate and before the beginning of each subsequent Plan Year. Employees must complete and file election form(s) with the Employer on or before the date specified by the Committee. The completed form(s) shall indicate the Contributions to be credited to the Account for each Qualified Benefit for the Plan Year. A Participant's failure to submit election form(s) by the specified date shall be deemed an election to not make any Contributions for the Plan Year.

Notwithstanding the above, at the times described above, the Employer may instead notify each Employee who is eligible to participate in this Plan that his Premiums shall automatically be paid through Contributions to this Plan, unless the Employee elects otherwise in writing signed by the Employee and filed with the Committee. An Employee's failure to make such an election shall be deemed an election to make such Contributions.

- 5.2 Irrevocability of Elections. Once a Participant makes his Contribution Elections for a Plan Year and the Plan Year commences, the Contribution Elections shall be irrevocable for the entire Plan Year, except as provided in Section 5.3.
- 5.3 Changes in Status. Participants may prospectively revoke their Contribution Elections and make new Contribution Elections for a Plan Year in accordance with the provisions of this Section. This Section shall be interpreted in a manner consistent with Section 125 of the Code and other guidance issued thereunder.
- A) Health Plan Special Enrollment Rights. Contribution Elections for Group Health Coverage Premiums may be changed in a manner consistent with the exercise of special enrollment rights under the Health Insurance Portability and Accountability Act of 1996 or the special enrollment or disenrollment rights under a state Children's Health Insurance Program.

- B) COBRA Coverage. If a Participant, his Spouse or Dependent becomes eligible for continuation coverage under the Consolidated Omnibus Budget Reconciliation Act of 1985 (or similar state law) under a group health plan of the Employer, the Participant may increase his Contribution Elections for Group Health Coverage Premiums to pay for the continuation coverage.
- C) Court Judgment, Decree or Order. A Participant's Contribution Election for Group Health Coverage Premiums or Personal Health Coverage Premiums may be increased to pay for a Dependent child's or foster child's Group Health Coverage or Personal Health Coverage as required under a court order or state agency notice resulting from a divorce, legal separation, annulment or change in legal custody (including a qualified medical child support order as defined under Section 609 of ERISA). Similarly, Contribution Elections may be reduced to reflect any decrease in Group Health Coverage Premiums or Personal Health Coverage Premiums if such judgment, decree or order requires someone else to provide such Coverage for such child.
- D) Entitlement to Medicare or Medicaid. A Contribution Election for Group Health Coverage Premiums may be reduced if the Participant, his Spouse or Dependent becomes entitled to Medicare or Medicaid coverage (other than only the program for distribution of pediatric vaccines). A Participant's Contribution Election for Group Health Coverage Premiums may be increased if the Participant, his Spouse or Dependent loses such Medicare or Medicaid eligibility.
- E) Other Changes in Status. Contribution Elections may change on account of and in a manner consistent with a change in: (i) the Participant's legal marital status (including: marriage, divorce, death of a Spouse, legal separation, or annulment); (ii) the number of the Participant's Dependents (including a change resulting from a birth, death, adoption or placement for adoption of a child); (iii) the employment status of the Participant, his Spouse or Dependent resulting from termination or commencement of employment, strike or lockout, commencement of or return from an unpaid leave of absence, change in worksite, or other change that causes the Participant, his Spouse or Dependent to become eligible, or cease to be eligible for, Coverage under this Plan or similar coverage under another employer plan; (iv) the place of residence of the Participant, his Spouse or Dependent; or (v) a Dependent's eligibility for Group Health Coverage due to age, student status, marriage or similar circumstance. Contribution Elections may also be changed on account of and in a manner consistent with any other change considered to be a change in status under Section 125 of the Code and regulations thereunder.

- F) Special Rule for Termination of Employment. Notwithstanding Section 5.3(F), but subject to Section 5.3(H), if a Participant's employment with the Employer terminates and then resumes in the same Plan Year within a period of 30 days or less (or if a Participant returns to employment with the Employer following an unpaid leave of absence of less than 30 days), his Contribution Elections in effect before termination shall automatically be reinstated upon resumption of employment, unless some other intervening event has occurred that would permit a change to one or more Contribution Elections.
- G) Special Rule for Statutory Leave. If a Participant takes a Statutory Leave, the Participant may (i) revoke his Contribution Elections at the beginning of the Statutory Leave and make new Contribution Elections at the end of the Statutory Leave; or (ii) keep his Contribution Elections in place and prepay Contributions through pre-tax payroll deductions before the beginning of the Statutory Leave or continue to pay Contributions with after-tax payments during the Statutory Leave; provided, however, if the Statutory Leave spans two Plan Years, the Participant may not prepay Contributions due after the last day of the Plan Year in which the Statutory Leave begins. Notwithstanding the above, the Employer may elect to pay Contributions during a Statutory Leave and recover the cost of these payments through pre-tax payroll deductions after the Statutory Leave if the Employer does so for all Participants on the same type of Statutory Leave.
- H) Change in Premium. If Participants' Group Coverage Premiums change during a Plan Year, there shall be an automatic corresponding change to the Participants' Contributions for such Premiums. Similarly, if a Participant's Personal Coverage Premiums are unilaterally changed by the insurer (and not due to any action on the part of the Participant), there shall be an automatic corresponding change to the Participant's Contributions for such Premiums. Notwithstanding the above, if there is a significant increase in the Premium for a Group Coverage option, an affected Participant may revoke his election of that option and elect another option providing similar Group Coverage (if available) with a corresponding change to his Contribution Election.
- I) Significant Curtailment or Cessation of Coverage. If there is a significant curtailment in or cessation of Participants' Group Coverage, an affected Participant may revoke the election of that Coverage and may elect another option providing similar Coverage (if available) with a corresponding change to the Contribution Election for the Group Coverage Premiums; provided, however, any curtailment of Group Health Coverage must constitute reduced Coverage for Participants generally.

- J) Change in Coverage Options. If a Group Coverage option is added, the Contribution Election for that particular Group Coverage for a Participant who elects the new Group Coverage option shall be changed to correspond to the Participant's Premium for that Group Coverage. If a Group Coverage option is eliminated, the Contribution Election for an affected Participant shall be changed to conform to the change in the Participant's Premium for that particular Group Coverage.
- K) Change in Coverage under Other Employer's Plan. A Participant may change his Contribution Elections (other than for Personal Coverage Premiums) under this Plan in a manner consistent with a change by his Spouse, former Spouse or Dependent under another plan providing Qualified Benefits if the change under such other plan (i) is a permitted change listed above; or (ii) is made for the normal election period under such other plan and that period is different from the Plan Year of this Plan.
- L) Loss of Other Group Health Coverage. A Participant may increase his Contribution Election for Group Health Coverage Premiums under this Plan if the Participant, his Spouse or Dependent loses group health coverage sponsored by a governmental or educational institution, including a State children's health insurance program under Title XXI of the Social Security Act, a medical care program of an Indian Tribal government (as defined in Section 7701(a)(40)), the Indian Health Service, a tribal organization, a State health benefits risk pool, or a foreign government group health plan.
- M) Change in Coverage under Other Employer's Plan. A Participant may prospectively revoke his group high deductible or group non-high deductible medical coverage, and his Contribution Election for group high deductible or group non-high deductible medical coverage under this Plan, if he: (i) has been reasonably expected to average at least thirty (30) hours of service per week and there is a change in his employment status such that he will no longer reasonably be expected to average at least thirty (30) hours of service per week after the change (even if the change does not result in the Employee ceasing to be eligible for group high deductible or group non-high deductible medical coverage); (ii) he represents to the Employer or Committee that he, and related individuals who cease group high deductible or group non-high deductible medical coverage due to the revocation, have enrolled (or intend to enroll) in other group health plan coverage which satisfies the requirements for minimum essential coverage, as defined in Code §5000A(f)(1), effective no later than the first day of the second month following the month that includes the date the group high deductible or group non-high deductible medical coverage is revoked. This

Subsection is intended to comply, and shall be interpreted in a manner consistent, with Internal Revenue Service Notice 2014-55, and any subsequent Internal Revenue Service guidance relating to the conditions under which a Participant may revoke an election to pay for group health plan coverage under a Code Section 125 cafeteria plan for the reasons described herein.

- N) Loss of Other Group Health Coverage. A Participant may prospectively revoke his group high deductible or group non-high deductible medical coverage, and his Contribution Election for group high deductible or group non-high deductible medical coverage under this Plan, if he: (i) is eligible to enroll in a qualified health plan through an exchange established under §1311 of the Patient Protection and Affordable Care Act (pursuant to guidance issued by the U.S. Department of Health and Human Services and any other applicable guidance) during an exchange's special enrollment period or annual open enrollment period; and (ii) he represents to the Employer or Committee that he, and any related individuals who cease coverage due to such revocation, have enrolled (or intend to enroll) in a qualified health plan through the exchange effective no later than the day immediately following the last day of his group high deductible or group non-high deductible medical coverage. This Subsection is intended to comply, and shall be interpreted in a manner consistent, with Internal Revenue Service Notice 2014-55, and any subsequent Internal Revenue Service guidance relating to the conditions under which a Participant may revoke an election to pay for group health plan coverage under a Code Section 125 cafeteria plan for the reasons described herein.

- 5.4 Limits on Contribution Election Changes. Contribution Election changes must be made within 30 days after, and be consistent with, a change in status event listed in Section 5.3, and shall be effective at the time prescribed by the Committee.
- 5.5 Section Not Applicable to Health Savings Account Contributions. None of the provisions of this Section 5 shall apply to Contributions to Health Savings Accounts.

SECTION 6

CONTRIBUTIONS TO HEALTH SAVINGS ACCOUNTS

- 6.1 Employee's Eligibility to Make Contributions Elections. Subject to Sections 6.2 and 6.4 below, an Employee who satisfies the eligibility requirements of Section 3 and has Group High Deductible Medical Coverage may elect to have a portion of his compensation forwarded by the Employer as Contributions to his Health Savings Account, provided the Employee certifies to the Employer, and the

Committee reasonably believes, the Employee satisfies all tax requirements to make such Contributions. The Committee shall provide an election form to each such Employee which must be completed and filed with the Committee on or before the date specified by the Committee, must indicate the Contributions to be forwarded to the Employee's Health Savings Account, and must contain sufficient identifying information about the Employee's Health Savings Account to facilitate forwarding of his Contributions to his Health Savings Account trustee or custodian. An Employee's failure to submit an election form by the date specified by the Committee shall be deemed an election to not make any Contributions to a Health Savings Account. Initial Contribution Elections and changes to Contribution Elections (i.e., increases, decreases or revocations) shall be effective (and shall apply to compensation that would otherwise be paid) no earlier than the first day of the payroll period following the date the Contribution Election (or changed Contribution Election) is filed. An Employee's Contributions to his Health Savings Account shall cease when he ceases to satisfy the eligibility requirements in Section 3 or this Section 6.

The Employer shall forward an Employee's Contributions to his Health Savings Account trustee or custodian within a reasonable time after the pay period from which they are made, but not later than the date prescribed by applicable tax laws and regulations.

An Employee's Contributions to his Health Savings Accounts shall be made through equal payroll reductions. The amount of reduction for each pay period shall be the Employee's Contribution Election for the Plan Year (or remainder of the Plan Year) divided by the number of pay periods in the Plan Year (or remainder of the Plan Year).

6.2 Prohibition on Contribution Elections in Certain Months. Notwithstanding Section 6.1 above:

- (A) an Employee may elect to have his compensation for a calendar month reduced for Contributions to his Health Savings Account only if as of the first day of that month he: (i) has Group High Deductible Medical Coverage; and (ii) is not covered under another cafeteria plan (as defined in Section 125 of the Code) maintained by the Employer; and
- (B) an Employee may not elect to have his compensation reduced for Contributions to his Health Savings Account for any calendar month (or portion thereof) which is part of a "grace period" (as described in IRS Notice 2005-42) under a cafeteria plan (as described in Section 125 of the Code) maintained by the Employer if the Employee had a health flexible spending account (as described in IRS Revenue Ruling 2004-45) under that

cafeteria plan during the plan year preceding the grace period, unless: (i) such health flexible spending account provided only "permitted" dental, vision or preventive care coverage (within the meaning of Section 223 of the Code); or (ii) he had no balance remaining in such health flexible spending account as of the last day of the plan year preceding the grace period (disregarding any claims incurred as of that day but not yet submitted, or not yet paid or reimbursed).

6.3 Maximum Amount of Contributions. The Employer shall cease Contributions to an Employee's Health Savings Account for a calendar year, and take any other corrective action required under the Code and applicable Internal Revenue Service guidance, if the Employer becomes aware that the total Contributions to the Employee's Health Savings Account for such calendar year exceeds (or otherwise will exceed) the maximum Health Savings Account contribution under Section 223(b)(2)(A) of the Code based on the Employee's High Deductible Health Coverage (i.e., single or family) and reduced on a proportional basis for the number of months less than twelve (12) that he does not satisfy the eligibility requirements under the Code for contributions to his Health Savings Account; provided, however, that an Employee age 55 or older and who satisfies such requirements may make additional "catch-up" Contributions as permitted under Section 223(b)(3) of the Code if he certifies to the Employer that he has attained age 55.

6.4 Status of Health Savings Accounts. A Health Savings Account is not an employer-sponsored employee benefit plan, and neither the Employer nor the Plan Administrator shall have any authority or control over the funds deposited in any Health Savings Account. Each Health Savings Account shall be an individual trust or custodial account separately established and maintained by a trustee or custodian (not the Employer or Plan Administrator) outside the Plan. The Health Savings Account trustee or custodian shall be chosen by the Participant (not the Employer or Plan Administrator). Although the Employer or Plan Administrator may limit the number of Health Savings Account providers to whom it will forward Contributions, they shall not endorse any Health Savings Account trustee or custodian. The Employer or Plan Administrator will maintain records of each Employee's Health Savings Account Contributions, but neither the Employer nor the Plan Administrator shall create a separate fund or otherwise segregate assets for this purpose. All terms and conditions of Health Savings Account coverage and benefits (e.g., eligible medical expenses, claims, procedures, etc.) will be provided by and are set forth in documents creating or related to the Health Savings Account, which are not part of this Plan.

- 6.5 Section Applicable Only to Health Savings Account Contributions. The provisions of this Section 6 shall apply only to Contributions to Health Savings Accounts.

SECTION 7

NONDISCRIMINATION REQUIREMENTS

- 7.1 Committee Discretion. The Committee may in its sole and absolute discretion take any actions that it deems appropriate to assure compliance with all applicable Code nondiscrimination requirements and all applicable Code limitations on Qualified Benefits provided to Highly Compensated Individuals and Key Employees. These actions include the reduction of Contributions made by Highly Compensated Individuals or Key Employees, based on a uniform and consistent method applicable to all Highly Compensated Individuals or Key Employees.

SECTION 8

PLAN ADMINISTRATION

- 8.1 Committee. The Employer may appoint one or more persons to serve as members of the Committee to control and manage the operation and administration of this Plan, and may remove any member of the Committee at any time. Any such appointment or removal shall be in writing. If no appointment is made, the Plan Administrator shall be the Committee.
- 8.2 Powers. The Committee has full authority and responsibility to control and manage the operation and administration of this Plan. The Committee shall have the exclusive right to interpret this Plan (but not to modify or amend this Plan) and to decide any and all questions arising in the administration, interpretation, and application of this Plan. The Committee shall establish whatever rules it finds necessary for the operation and administration of this Plan and shall endeavor to apply such rules in its decisions so as not to discriminate in favor of any person. The decisions of the Committee or its action with respect to this Plan shall be conclusive and binding upon the Employer and all persons having or claiming to have any right or interest in or under this Plan.
- 8.3 Delegation of Responsibilities. The members of the Committee may elect from their number a chairman, who need not be an Employee, and may appoint a secretary, who need not be an Employee or a member of the Committee. They may appoint from their number such subcommittees with such powers as they shall determine. They may allocate responsibility among themselves or delegate any of their duties or responsibilities to other persons, including the Employer or any of its officers or employees. Any such allocation or delegation of responsibilities shall be by an instrument in writing, setting forth specifically the

delegated duties, signed by or on behalf of the Committee and the delegated person and shall be exercised in a reasonable manner taking into account the discretionary or ministerial nature of the responsibility allocated or delegated and the capabilities of such person or persons to whom the responsibility is allocated or delegated. A member of the Committee may resign at any time by delivering a written resignation to the Employer.

- 8.4 Agents and Contractors. The Committee or any person or persons to whom the Committee has delegated responsibilities may employ, with the approval of the Committee, one or more accountants, legal counsel or other persons as shall be deemed necessary for the effective control and management of the operation and administration of this Plan. The members of the Committee, the Employer and its officers and directors, and any person to whom any duty or responsibility has been delegated by the Committee shall be entitled to rely upon all tables, certificates, opinions and reports furnished by any duly appointed accountant, legal counsel or other person and shall be fully protected in respect of any action taken or permitted by them in good faith in reliance upon any such tables, certificates, opinions or reports.
- 8.5 Meetings. The Committee may hold meetings upon such notice, at such place or places, and at such time or times as it may determine. A majority of the members of the Committee shall constitute a quorum for the transaction of business. All resolutions or other actions taken by the Committee shall be by vote of a majority of those present at a meeting of the Committee at which a quorum shall be present or, if they act without a meeting, in writing by all the members of the Committee.
- 8.6 Expenses. No Committee member shall receive any compensation for his services, but the Employer may reimburse a Committee member for any necessary expenses incurred.
- 8.7 Records. The Committee shall maintain records showing the fiscal transactions of this Plan.
- 8.8 Plan Administrator. The Employer may appoint one or more persons to act as Plan Administrator within the meaning of Section 3(16)(A) of ERISA and may remove the Plan Administrator from office at any time. Any such appointment or removal shall be in writing signed by the Plan Administrator and acknowledging the appointment. If no appointment is made, the Employer shall be the Plan Administrator. The Plan Administrator shall file such documents and shall have such duties as are required by applicable law, and as may be delegated in the instrument of appointment.
- 8.9 Indemnification. Each person who is or has been a member of the Committee or the Plan Administrator shall be indemnified by the Employer against expenses

(including amounts paid in settlement with the approval of the Employer) reasonably incurred by him in connection with any action, suit, or proceeding to which he may be a party or with which he shall be threatened by reason of his being, or having been, a member of the Committee or the Plan Administrator, except in relation to matters as to which he shall be adjudged in such action, suit, or proceeding to be liable for a breach of any fiduciary responsibility under ERISA. The foregoing right of indemnification shall be in addition to any other rights to which any member of the Committee or Plan Administrator may be entitled as a matter of law.

- 8.10 **Claims Procedures.** Qualified Benefits shall be paid in accordance with the terms of the Plan. A Participant who disagrees with a decision concerning his right to participate in the Plan or wishes to make a claim for a Qualified Benefit may file a claim in writing with the Committee. Any claim must be filed no later than 120 days following the end of the Plan Year to which the Qualified Benefit relates, or any earlier date specified in this Plan. The Employer or the Committee shall establish and maintain claims procedures in accordance with ERISA, which shall include: (i) a procedure for advising claimants on how to make claims for benefits; (ii) a procedure for the review of such claims and giving timely written notice to the claimant concerning the determination made on the claim; and (iii) a procedure for requesting a review of any claim that is denied in whole or part and giving timely written notice to the claimant concerning the decision on review.

SECTION 9

AMENDMENT AND TERMINATION OF THE PLAN

- 9.1 **Amendment.** The Employer may amend this Plan at any time or from time to time by an instrument in writing executed with the same formality as this instrument. However, no amendment shall affect the rights of Participants under this Plan with respect to the payment of Premiums incurred prior to the effective date of the amendment.
- 9.2 **Termination.** The Plan is intended by the Employer to be a permanent program for the provision of Qualified Benefits for its Employees. The Employer nevertheless reserves the right to terminate this Plan at any time and for any reason. Such termination shall be effected by a written instrument executed by the Employer with the same formality as this instrument. Termination of this Plan shall not affect the rights of Participants under this Plan with respect to the payment of Premiums incurred prior to the effective date of the termination.

SECTION 10
MISCELLANEOUS

- 10.1 **No Employment Rights Conferred.** The adoption and maintenance of this Plan shall not be deemed to constitute a contract between the Employer and any Participant or to be a consideration for, or an inducement to or condition of, the employment of any person. Nothing herein contained shall be deemed to: (i) give to any Participant the right to be retained in the employment of the Employer; (ii) interfere with the right of the Employer to discharge any Participant at any time; (iii) give to the Employer the right to require any Participant to remain in its employment; or (iv) interfere with any Participant's right to terminate his employment with the Employer at any time.
- 10.2 **No Compensation for Other Purposes.** Qualified Benefits paid under the terms of this Plan shall not be treated as additional compensation to the Participant for purposes of determining contributions or benefits under any qualified retirement plan maintained by the Employer or for purposes of any other benefit obligations of the Employer unless otherwise provided under the terms of the retirement plan or other benefit program.
- 10.3 **Tax Effects.** Neither the Employer, Plan Administrator nor the Committee makes any warranty or other representations as to whether any Contributions, coverage or benefit payments to or on behalf of a Participant will be excluded from the Participant's gross income for federal or state tax purposes.
- 10.4 **General Assets.** Payment of Qualified Benefits shall be made out of the assets of the Employer generally available for payment of its obligations. There shall be no trust fund for payment of Qualified Benefits. Except as provided in a qualified medical child support order (within the meaning of Section 609 of ERISA), and except to the extent that this provision may be contrary to other law, Qualified Benefits payable from this Plan shall not be subject to assignment or transfer or otherwise alienable, either by voluntary or involuntary act of a Participant or by operation of law, nor subject to attachment, execution, garnishment, or other seizure under any legal or equitable process.
- 10.5 **Impossibility of Performance.** In the event that it becomes impossible for the Employer to perform any act under this Plan, that act shall be performed which in the judgment of the Employer shall most nearly carry out the intent and purposes of this Plan.
- 10.6 **Gender.** For purposes of this Plan, unless the context requires otherwise, whenever the masculine gender is used, it shall also be deemed to include the feminine gender.

10.7 **Governing Law.** All legal questions pertaining to this Plan shall be determined in accordance with the laws of the State of New York except when those laws are preempted by the laws of the United States.

By signing this instrument, the Employer(s) approves and adopts the terms of this Pre-Tax Premium Plan as stated herein.

Village of East Syracuse
(Employer Name)

By: _____

Title: _____

Date: _____

None
(Affiliated Employer Name)

By: _____

Title: _____

Date: _____

VILLAGE OF EAST SYRACUSE

PRE-TAX PREMIUM PLAN **(With Pre-Tax Group Insurance Premiums, Individual** **Policy Premiums, and Health Savings Account Contributions)**

SUMMARY PLAN DESCRIPTION

*Of the Provisions of the Plan
in Effect on January 1, 2018*

VILLAGE OF EAST SYRACUSE

PRE-TAX PREMIUM PLAN (With Individual Policy Premiums, and Health Savings Account Contributions)

SUMMARY PLAN DESCRIPTION

DISCLAIMER

Lifetime Benefit Solutions, Inc. is providing this form summary plan description to assist the sponsoring employer with its obligations under the Employee Retirement Income Security Act of 1974 ("ERISA"), including its disclosure obligations to plan participants. This form summary plan description was completed using information provided by the sponsoring employer. Lifetime Benefit Solutions, Inc. is not a law firm, has not reviewed that information for legal sufficiency, and does not give legal or tax advice. The sponsoring employer should have this form summary plan description reviewed by its own legal counsel for compliance with ERISA, tax requirements, and other applicable laws and regulations.

The sponsoring employer, as the plan sponsor and plan administrator, is also responsible for the accuracy of the summary plan description, its distribution to participants, and the overall operation of the plan. The sponsoring employer should review this form summary plan description carefully to ensure that it accurately reflects all of the terms and provisions of the employer's plan. Please note that Lifetime Benefit Solutions, Inc. will make substantive changes to this form summary plan description, but will not make format, stylistic and other non-substantive changes.

INTRODUCTION

This Summary Plan Description ("SPD") presents a brief description of the Plan. It is not meant to interpret, extend, or change the official Plan documents. If there is any conflict between this SPD and the Plan documents, the Plan documents will govern your rights to benefits. Copies of the Plan documents are available for inspection at the Clerk's Office, Village of East Syracuse, 204 North Center Street, East Syracuse, New York 13057, during regular business hours.

The information in this SPD may be modified by a "Summary of Material Modification" ("SMM"). Check to see if there are any SMM's attached when you refer to this SPD.

IMPORTANT PLAN INFORMATION YOU SHOULD KNOW

Plan Name: Village of East Syracuse
Pre-Tax Premium Plan

Plan Number: 501

Plan Type: Cafeteria (Section 125) Plan

Plan Year: The Plan Year begins on January 1 and ends on the following
December 31

**Employer and
Plan Sponsor:** Village of East Syracuse
204 North Center Street
East Syracuse, New York 13057
(315) 437-3541

**Employer Identification
Number:** 16-0613330

Affiliated Employers: None

Plan Administrator: Village of East Syracuse
204 North Center Street
East Syracuse, New York 13057
(315) 437-3541

**Type of Plan
Administration:** The Plan is administered by the Employer through a
Committee appointed by the Employer. All benefits are
paid from the general assets of the Employer. The
Employer is responsible for determining the types of
benefits available under the Plan, deciding requirements for
eligibility to participate in the Plan, and setting the amount
of Employer and participant contributions. The Clerk's
Office is the primary source for information about these
aspects of the Plan.

**Plan Agent for Service
of Legal Process:** Village of East Syracuse
204 North Center Street
East Syracuse, New York 13057

Legal process may also be served upon the Plan
Administrator.

1. **What is the purpose of the Plan?**

Through the Plan, eligible employees can pay their premiums for the following group health coverage sponsored by the Employer, on a pre-tax basis:

- dental coverage
- high deductible medical coverage
- non-high deductible medical coverage
- vision coverage.

(An employee's cost for group coverage is referred to in this SPD as his "premium" whether the coverage is provided through an insurer or is self-insured by the Employer.)

The premiums an employee pays under the Plan are deducted from his pay throughout the Plan Year and are not reported as taxable income on his W-2 form, so he does not pay federal income tax or Social Security taxes on them, provided the Plan satisfies certain tax requirements. (For the Plan Year, see IMPORTANT PLAN INFORMATION YOU SHOULD KNOW.) These premiums are also not treated as additional compensation to the employee for purposes of determining contributions or benefits under any qualified retirement plan maintained by the Employer, or for purposes of any other benefit obligations of the Employer, unless otherwise provided under the terms of the retirement plan or other benefit program.

Finally, if an eligible employee is enrolled in high deductible medical coverage sponsored by the Employer, he may be able to make pre-tax contributions through the Plan to his "health savings account" or "HSA." However, it is important that you keep in mind that to be eligible for HSA contributions an employee must also satisfy certain requirements under tax law. For example, he must not have any other health coverage, except for certain "permitted" coverage, and must not be claimed as a dependent on someone else's federal tax return or be entitled for Medicare. There can be negative tax consequences if an employee makes contributions to an HSA when he does not satisfy the HSA eligibility requirements, and the HSA eligibility rules and the limits on HSA contributions can be complicated. **The Employer is not responsible for determining whether you are eligible for HSA contributions or the maximum contribution that can be made to your HSA. You should contact your own tax advisor to make certain you understand all HSA rules and requirements.**

2. Who is eligible to participate in the Plan?

To participate in the Plan, you must be an employee of the Employer or an Affiliated Employer that has adopted the Plan (both are referred to herein as Employer), and satisfy any other eligibility requirements described below. Notwithstanding the above, the following persons are not eligible to participate in the Plan: (i) any person providing services to the Employer through a temporary agency, leasing organization, or independent contractor arrangement, even though he subsequently may be classified as an employee for employment tax, unemployment insurance, or other purposes by a government agency or a court; (ii) if the Employer is not incorporated, any person who is the sole owner, or a co-owner or joint owner, of the Employer; (iii) if the Employer is a limited liability corporation ("LLC"), any member of the LLC; and (iv) if the Employer is a Subchapter S corporation, and any person who owns directly or indirectly more than 2% of the Employer.

An employee is eligible to participate in, and pay premiums under, the Plan for the following coverage:

- group dental coverage
- group high deductible medical coverage
- group non-high deductible medical coverage

if he is expected to work at least 40 hours per week for the Employer (the "hours requirement").

Such employee can participate in, and commence paying such premiums under, the Plan on the first day of the month following the date he has satisfied the requirement(s) above for 30 days; provided he has completed and filed all of the forms required for participation by the Committee.

The following rules apply to an employee whose work schedule is such that it is not certain whether he will be reasonably expected to satisfy the hours requirement but who satisfies the Plan's other substantive eligibility requirements.

- 1) If he is a newly hired employee and he works an average of at least 40 hours per week for the Employer during the twelve (12) consecutive month period commencing on the first day of the month coinciding with or immediately following his date of hire (his "initial measurement period"), he can participate in the Plan during the twelve (12) consecutive months beginning with the second month following his initial measurement period

(if he continues to satisfy the Plan's other substantive eligibility requirements).

- 2) Whether or not he is a newly hired employee, if he works an average of at least 40 hours per week for the Employer during the twelve (12) consecutive months beginning on the first day of any November (the "standard measurement period"), he can participate in the Plan during the twelve (12) consecutive month period beginning on the first day of the Plan Year following that standard measurement period (if he continues to satisfy the Plan's other substantive eligibility requirements).
- 3) If his employment changes during his initial measurement period or a standard measurement period such that, thereafter, he is reasonably expected to satisfy the hours requirement, he can participate in the Plan on the first day of the month following the change (and until he no longer satisfies the Plan's substantive eligibility requirements).
- 4) An employee will not be considered a newly hired employee once he has been an employee for a full standard measurement period, unless he: (i) stops providing services to the Employer for a period of at least 13 consecutive weeks; and (ii) later starts providing services for the Employer again (in which case he will be considered a newly hired employee when he starts providing services for the Employer again).
- 5) All hours for which an employee is paid are considered hours worked. If an employee is on an unpaid leave during a measurement period on account of jury duty or an unpaid leave subject to the Family and Medical Leave Act of 1993 (FMLA) or the Uniformed Services Employment and Reemployment Rights Act of 1994 (USERRA), the period of unpaid leave will be excluded when determining whether he averaged the required number of hours during that measurement period.

The Employer will notify an employee before, or as soon as administratively practical after, the Employee satisfies the requirements for eligibility.

3. Are there any other requirements to participate in the Plan?

An eligible employee's group coverage premiums are automatically paid through the Plan, unless the employee elects otherwise in a signed writing filed with the Committee by the date specified by the Committee. If an employee files this election, he will not be able to pay group coverage premiums through the Plan

until the next Plan Year, unless a change in status occurs that allows him to change his election (see Question & Answer 4).

ALSO, SEE THE ANSWERS TO QUESTIONS 10 - 12 FOR DIFFERENT RULES ABOUT WHO CAN MAKE HSA CONTRIBUTIONS THROUGH THE PLAN.

4. When can I change my Plan elections?

Special rules apply to changes to an election for HSA contributions. (See Question and Answer 12.) You can change your other elections before the beginning of each new Plan Year. Once the Plan Year begins, federal tax laws permit you to change your other elections only when one of the following “changes in status” occurs:

- You exercise special enrollment rights under the Health Insurance Portability and Accountability Act of 1996 (HIPAA) or special enrollment or disenrollment rights under a state Children’s Health Insurance Program (CHIP). (This applies only to elections for group health coverage premiums.)
- You, your spouse or dependent becomes eligible for continued health coverage under federal law (COBRA) or similar state law under a group health plan sponsored by the Employer. (This applies only to elections for group health coverage premiums.)
- A court issues a judgment, decree or order, resulting from a divorce, legal separation, annulment or change in legal custody, requiring you to provide health coverage for a child or foster child, or requiring someone else to provide the coverage. (This applies only to elections for group health coverage premiums.)
- You, your spouse or dependent becomes entitled to or loses Medicare or Medicaid coverage (other than only the program for distribution of pediatric vaccines). (This applies only to elections for group health coverage premiums.)
- Your premium for group coverage increases significantly. (However, if there is an ordinary increase or decrease in premiums, your contributions will automatically be adjusted to reflect the change.) Note, a significant increase in premiums allows you to change the amount of those premiums you pay through the Plan, but does not allow you to change the amount of

any other premiums you pay through the Plan or any other contributions to the Plan.

- There is a significant curtailment in, or cessation of, group coverage for employees generally. Note, that a significant curtailment in, or cessation of, your group coverage allows you to change the amount of the premiums you pay for that coverage through the Plan, but does not allow you to change the amount of any other premiums you pay through the Plan or any other contributions to the Plan.
- A new group coverage option is added or a group coverage option you have selected is eliminated. Note that the addition or elimination of a coverage option allows you to change the amount of the premiums you pay for that coverage through the Plan, but does not allow you to change the amount of any other premiums you pay through the Plan or any other contributions to the Plan.
- Your legal marital status changes (including a change resulting from marriage, divorce, death of a spouse, legal separation, or annulment).
- The number of your dependents changes (including a change resulting from a birth, death, adoption or placement for adoption of a child).
- There is a change in your employment status, or in the employment status of your spouse or dependent, resulting from termination or commencement of employment, strike or lockout, commencement of or return from an unpaid leave of absence, change in worksite, or other change that causes you, your spouse or dependent to become or cease to be eligible for group coverage sponsored by the Employer or the same type of coverage under another employer plan. However, if your employment terminates and resumes in the same Plan Year within a period of 30 days or less, your elections in effect before the termination will automatically be reinstated upon resumption of your employment, unless some other intervening event has occurred that would permit a change in your elections.
- A change in your place of residence, or the place of residence of your spouse or dependent, that makes you, your spouse or dependent ineligible for group coverage at the new place of residence. Note, a change in residence allows you to change the amount of the premiums you pay through the Plan for group coverage for which you, your spouse or dependent is no longer eligible, but does not allow you to change the

amount of any other premiums you pay through the Plan or any other contributions to the Plan.

- Your dependent's eligibility for group health coverage changes due to the dependent's age, student status or marital status or similar circumstance.
- You, your spouse or dependent loses group health coverage sponsored by a governmental or educational institution, including a State children's health insurance program under Title XXI of the Social Security Act, a medical care program of an Indian Tribal government (as defined in Section 7701(a)(40)), the Indian Health Service, a tribal organization, a State health benefits risk pool, or a foreign government group health plan. (This applies only to elections for group health coverage premiums.)
- Your spouse, former spouse or dependent makes a change under another plan which is either (i) consistent with one of the events described above, or (ii) for the normal election period under the other plan and that election period is different from the Plan Year of this Plan.
- You: (i) have been reasonably expected to average at least thirty (30) hours of service per week for the Employer and there is a change in your employment status such that you will no longer reasonably be expected to average at least thirty (30) hours of service per week for the Employer after the change; and (ii) you represent to the Employer or Committee that you and related individuals who cease high deductible or non-high deductible medical coverage due to the revocation, have enrolled (or intend to enroll) in other group health plan coverage which satisfies the requirements for minimum essential coverage under the Patient Protection and Affordable Care Act, effective no later than the first day of the second month following the month that includes the date the high deductible or non-high deductible medical coverage is revoked. (This applies only to a prospective revocation of a Contribution election to pay for medical coverage through the Plan (even if the change does not result in you ceasing to be eligible for high deductible or non-high deductible medical coverage).)
- You: (i) are eligible to enroll in a qualified health plan through an exchange established under the Patient Protection and Affordable Care Act during an exchange's special enrollment period or annual open enrollment period; and (ii) you represent to the Employer or Committee that you, and any related individuals who cease coverage due to such revocation, have enrolled (or intend to enroll) in a qualified health plan through the exchange effective no later than the day immediately following the last day of your

high deductible or non-high deductible medical coverage. This applies only to a prospective revocation of a Contribution election to pay for high deductible or non-high deductible medical coverage through the Plan.)

Note that an election change must be made within 30 days of an event described above, and must conform to and be consistent with that event.

5. How are my premiums paid?

Amounts are deducted directly from your pay and used to pay your premiums.

6. When does a person's participation in the Plan end?

Generally, an individual ceases to be a participant in the Plan when he is no longer an eligible employee or fails to continue to complete and file the forms required for participation by the Committee.

7. What happens if my employment terminates?

If your Employer is subject to COBRA, you may be entitled to elect to keep your group health coverage in effect for a limited period of time after termination of employment. However, if you can and do make such an election, you must pay the full amount of the premium, plus an administrative charge, with after-tax contributions.

8. What happens if I take a leave of absence during the Plan Year?

A paid leave of absence is not itself a "change in status" which allows you to change your Plan elections, so your elections remain in place unless you have another reason to change them. However, an unpaid leave of absence, and a leave under the Family and Medical Leave Act or the Uniform Services Employment and Reemployment Rights Act is a "change in status," so you may change your Plan elections as explained in Question and Answer 4. Also, see Question & Answer 18 for special rules applicable to a leave under the Family and Medical Leave Act.

9. What is an HSA?

An HSA is an individual trust or custodial account that you establish with a trustee or custodian (which you choose) and is used primarily to reimburse you for reimbursement "eligible medical expenses." It is not an Employer-sponsored employee benefit plan, and the Employer has no authority or control over the

funds deposited in your HSA. An HSA is administered by the HSA trustee or custodian, and the Employer's role, if any, is limited to forwarding contributions to your HSA through this Plan if you satisfy the eligibility requirements described in the Answers to Questions 10 - 12. All terms and conditions of HSA coverage and benefits (e.g., eligible medical expenses, claims, procedures, etc.) should be set forth in documents provided by the HSA trustee or custodian. Those documents are not part of this Plan.

10. Who can make HSA contributions?

To make HSA contributions, you must be an "HSA eligible individual." This means you must satisfy specific requirements under tax law. For example, you must be covered under a qualifying high deductible health plan, like the high deductible health plan sponsored by the Employer. Also, you must not have any other health coverage, except for certain other "permitted" coverage, and must not be claimed as a dependent on someone else's federal tax return or be entitled to Medicare.

11. Who can make HSA contributions through the Plan?

An employee who satisfies the eligibility requirements described in Question and Answer 2 and has high deductible medical coverage sponsored by the Employer may elect to have a portion of his compensation forwarded by the Employer as contributions to his HSA, provided he certifies to the Employer, and the Committee reasonably believes, the employee satisfies all of the tax requirements to make HSA contributions.

12. How does an employee elect to make HSA contributions?

The Committee will provide an election form to each employee who provides this certification and who the Committee reasonably believes satisfies all of the requirements to make HSA contributions. The form must be completed and filed with the Committee on or before the date specified by the Committee, must indicate the contributions to be forwarded to the employee's HSA, and must contain sufficient identifying information about the employee's HSA to facilitate the forwarding of his contributions to the HSA trustee or custodian. An employee's failure to submit election form(s) by the date specified by the Committee will be deemed an election to not make any contributions to his HSA.

HSA contribution elections and changes to HSA contributions elections (i.e., increases, decreases or revocations) will be effective (and apply to compensation that would otherwise be paid) no earlier than the first day of the payroll period

following the date the election form (or changed election form) is filed. An employee's contributions to his HSA will stop when he no longer satisfies the eligibility requirements described in the Answer to Question 2 or the Answer to Question 11. In addition, the following rules also apply to HSA contribution elections:

- An employee may elect to have his compensation for a calendar month reduced for HSA contributions only if he has high deductible medical coverage sponsored by the Employer as of the first day of that month.
- An employee may elect to have his compensation for a calendar month reduced for HSA contributions only if he is not covered as of the first day of that month under another cafeteria plan (as defined in tax laws and regulations) maintained by the Employer.
- An employee may not elect to have his compensation reduced for HSA contributions for any calendar month (or portion thereof) which is part of a "grace period" under a cafeteria plan maintained by the Employer if the employee had a health flexible spending account ("health FSA") under that plan during the plan year preceding the grace period, unless: (i) the health FSA provided only "permitted" dental, vision or preventive care coverage (as described in HSA tax law and regulations); or (ii) he had no balance remaining in the health FSA as of the last day of the plan year preceding the grace period (disregarding any claims incurred as of that day but not yet submitted, or not yet paid or reimbursed).

Employee HSA contributions are made through equal payroll reductions. The amount of reduction for each pay period is equal to the employee's total HSA contribution election for the Plan Year (or remainder of the Plan Year) divided by the number of pay periods in the Plan Year (or remainder of the Plan Year).

The Employer will forward each employee's HSA contributions to his HSA trustee or custodian within a reasonable time after the pay period from which the contributions are made, and will maintain records of his HSA contributions. However, neither the Employer nor the Plan Administrator will create a separate fund or otherwise segregate assets for this purpose.

13. Are there circumstances where the Employer can stop HSA contributions?

Yes. The Employer will stop contributions to your HSA, and take any other corrective action required under HSA tax laws, if the Employer becomes aware that the total contribution to your HSA for the calendar year exceeds (or otherwise

will exceed) the maximum amount applicable under HSA tax law and regulations (which is based on the level of your high deductible health plan coverage (i.e., single or family)), reduced on a proportional basis for the number of months less than twelve (12) that you are not eligible to make HSA contributions during the year. However, if you are age 55 or older and eligible to make HSA contributions, you may make additional “catch-up” contributions as permitted under HSA tax laws and regulations, provided you certify to the Employer that you have attained age 55.

Note that, under a special rule, an employee who is an HSA eligible individual on December 1st of a calendar year, but was not an HSA eligible individual for that entire calendar year, may be able to contribute up to the maximum HSA contribution applicable if he had been an HSA eligible individual for the entire year. To qualify for this special rule, the employee must remain an HSA eligible individual through the end of the next calendar year. The excess of the contribution permitted under this special rule over the maximum contribution described above must be made on an after-tax basis outside the Plan.

14. What tax rules apply to HSAs?

The tax rules that apply to HSA contributions and distributions are very different than the rules that apply to other contributions made to the Plan and to benefits paid from the Plan. If certain requirements are satisfied, HSA contributions made through the Plan are not subject to federal income tax, contributions you make to your HSA outside the Plan are deductible, HSA earnings accumulate tax free, and distributions from HSAs to pay qualified medical expenses are tax-free. To familiarize yourself with these rules, you should review the information provided by your HSA trustee or custodian and see IRS Publication 969 (“Health Savings Accounts and Other Tax-Favored Health Plans”).

The Employer does not provide tax or legal advice, and does not guarantee that your HSA contributions or HSA distributions will be eligible for any favorable tax treatment. If you need an answer upon which you can rely, you should contact your own tax advisor to make certain you understand all HSA rules and requirements.

15. Can the Employer amend or terminate the Plan?

The Employer can amend or terminate the Plan at any time, but will notify you in advance. Amendment or termination of the Plan will not affect your rights with respect to contributions made to the Plan before the date of the amendment or termination. The Employer may also take action to assure compliance with

nondiscrimination requirements and limitations that apply to the Plan under federal tax law, including reducing contributions made by certain highly compensated individuals and/or key employees in order to satisfy those requirements and limitations.

16. Who controls the operation of the Plan?

A Committee appointed by the Employer controls and manages the operation of the Plan. The Committee decides all questions arising in the interpretation and application of the Plan, and may establish rules for the operation of the Plan.

17. What if I have questions about coverage or benefits, or want to make a claim for benefits?

You should contact the Clerk's Office, Village of East Syracuse, 204 North Center Street, East Syracuse, New York 13057, if you have questions about any group coverage sponsored by the Employer. Claims for specific benefits should be filed in accordance with the procedures applicable to that coverage. Refer to the Summary Plan Description for that coverage, or see the Clerk's Office, Village of East Syracuse, 204 North Center Street, East Syracuse, New York 13057, if you need information on how to file a claim for a benefit.

You should contact the Clerk's Office, Village of East Syracuse, 204 North Center Street, East Syracuse, New York 13057 if you have questions about the operation of this Plan.

If you disagree with a decision concerning your right to participate in the Plan or wish to make a claim for a benefit, you may file a claim in writing with the Committee. If you wish, you may appoint someone to file the claim and act on your behalf, provided you give the Committee signed written notification of the appointment. The claim procedure is different depending on whether the claim is related to a claim relating to health coverage or is any other type of claim. If any part of the claim is denied, the Committee will provide you with a written notice, within 30 days after the receipt of a claim relating to health coverage, or 90 days after the receipt of any other type of claim. However, if an extension is necessary due to reasons beyond the Committee's control, the time to make the determination may be extended for up to another 15 days for a claim relating to health coverage, or 90 days for any other type of claim. (If an extension for a claim relating to health coverage is necessary because additional information is needed from you, then you will be given 45 days from the date you receive the notice to provide the information.) In any case, you will receive written notice of

the reasons for the extension, any additional information required for the Committee to make the determination, and the date the determination is expected.

If a claim is denied in whole or in part, you will be sent a notice containing: (i) the specific reasons for the adverse determination; (ii) references to the specific Plan provisions on which it is based; (iii) a description of any additional material or information necessary to complete the claim and an explanation of why it is necessary; (iv) a description of the Plan's review procedures and time limits; and (v) a statement that you have a right to sue under the Employee Retirement Income Security Act of 1974 following an adverse determination upon review. If the Plan relied upon some internal rule, guideline, protocol, or similar criterion in making the determination on a claim relating to health coverage, the notice will also contain the criterion relied upon or a statement that the Plan relied upon such criterion and a copy of the criterion is available free of charge upon request.

If a claim is denied and you want a review, you must notify the Committee in writing within 180 days after you receive the written notice of denial of claim relating to health coverage, or 60 days after you receive the written notice of denial of any other type of claim. You may submit written comments, documents and other information relating to the claim, and may have reasonable access to, and copies of, all documents, records, and other information relevant to the claim. You will be notified of the determination on review within 60 days after the Committee receives the request for review. A notice of an adverse determination on review will contain: (i) the specific reasons for the adverse determination; (ii) reference to the specific Plan provisions on which the determination is based; (iii) a statement that, upon request, you are entitled free of charge to reasonable access to, and copies of, all documents and records relevant to the claim; (iv) a statement that you have a right to sue under the Employee Retirement Income Security Act of 1974; and (v) the following statement: "You and your Plan may have other voluntary alternative dispute resolution options, such as mediation. One way to find out what may be available is to contact your local U.S. Department of Labor Office and your State insurance regulatory agency." If the Plan relied upon some internal rule, guideline, protocol, or similar criterion in making the determination on a claim relating to health coverage, the notice will also contain the criterion relied upon or a statement that the Plan relied upon such criterion and a copy of the criterion is available free of charge upon request.

18. What additional rights do I have as a participant?

Federal law gives you rights with regard to coverage and certain specific benefits. The following is a summary of those rights.

Family and Medical Leave Act

If you are eligible for and take a leave of absence under the Family and Medical Leave Act ("FMLA Leave"), you may continue to pay premiums for group coverage during the FMLA Leave, provided you would have been continuously employed during the entire FMLA Leave. The group coverage will continue as if you were actively employed by the Employer until the earlier of the date (1) the FMLA Leave ends, or (2) you notify the Employer that you will not return to work. If you choose not to pay premiums during an FMLA Leave, you may pay your premiums through the Plan when you return to work when the FMLA Leave expires, provided you are still an employee eligible to participate in the Plan (see Question and Answer 2).

Information concerning your right to and obligations during a leave is available from the Clerk's Office, Village of East Syracuse, 204 North Center Street, East Syracuse, New York 13057.

Qualified Medical Child Support Order

A Qualified Medical Child Support Order (QMCSO) is an order by a court for a parent to provide a child or children with health coverage. If the Plan receives a QMCSO for your child or children, you will be contacted about the procedure for the QMCSO. Copies of the Plan's QMCSO procedures are available, without charge, from the Clerk's Office, Village of East Syracuse, 204 North Center Street, East Syracuse, New York 13057.

Your Rights Under ERISA

As a participant in the Plan you are entitled to certain rights and protections under the Employee Retirement Income Security Act of 1974 (ERISA). ERISA provides that all Plan participants shall be entitled to:

Receive Information About Your Plan and Benefits

This includes the ability to:

- Examine, without charge, at the Plan Administrator's office and at other specified locations, such as worksites and union halls, all documents governing the Plan, including insurance contracts and collective bargaining agreements, and a copy of the latest annual report (Form 5500 Series), if applicable, filed by the Plan with the U.S. Department of Labor and

available at the Public Disclosure Room of the Pension and Welfare Benefit Administration.

- Obtain, upon written request to the Plan Administrator, copies of documents governing the operation of the Plan, including insurance contracts and collective bargaining agreements, and copies of the latest annual report (Form 5500 Series), if applicable, and updated Summary Plan Description. The Plan Administrator may make a reasonable charge for the copies.
- Receive a summary of the Plan's annual financial report, if any. The Plan Administrator is required by law to furnish each participant with a copy of this summary annual report, if applicable.

Prudent Actions by Plan Fiduciaries

In addition to creating rights for Plan participants, ERISA imposes duties upon the people who are responsible for the operation of the Plan. The people who operate your Plan, called "fiduciaries" of the Plan, have a duty to do so prudently and in the interest of you and other Plan participants and beneficiaries. No one, including your Employer, your union, or any other person, may fire you or otherwise discriminate against you in any way to prevent you from obtaining a welfare benefit or exercising your rights under ERISA.

Enforce Your Rights

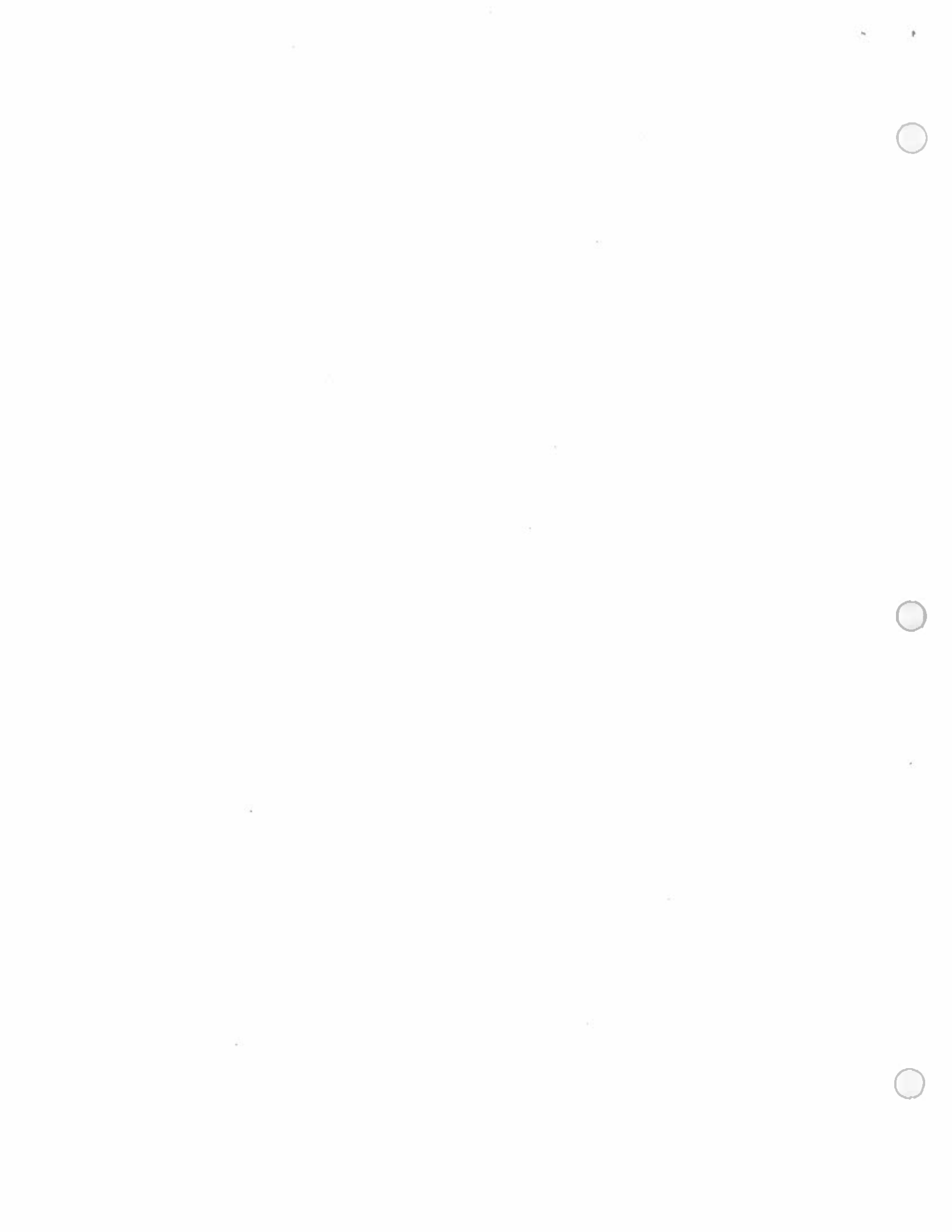
If your claim for a welfare benefit is denied or ignored, in whole or in part, you have a right to know why this was done, to obtain copies of documents relating to the decision without charge, and to appeal any denial, all within certain time schedules.

Under ERISA, there are steps you can take to enforce the above rights. For instance, if you request a copy of Plan documents or the latest annual report from the Plan and do not receive them within 30 days, you may file suit in a Federal court. In such a case, the court may require the Plan Administrator to provide the materials and pay you up to \$110 a day until you receive the materials, unless the materials were not sent because of reasons beyond the control of the Plan Administrator. If you have a claim for benefits that is denied or ignored, in whole or in part, you may file suit in a state or Federal court. In addition, if you disagree with the Plan's decision or lack thereof concerning the qualified status of a medical child support order, you may file suit in Federal court. If it should happen that Plan fiduciaries misuse the Plan's money, or if you are discriminated against for

asserting your rights, you may seek assistance from the U.S. Department of Labor, or you may file suit in a Federal court. The court will decide who should pay court costs and legal fees. If you are successful the court may order the person you have sued to pay these costs and fees. If you lose, the court may order you to pay these costs and fees, for example, if it finds your claim is frivolous.

Assistance With Your Questions

If you have any questions about your Plan, you should contact the Plan Administrator. If you have any questions about this statement or about your rights under ERISA, or if you need assistance in obtaining documents from the Plan Administrator, you should contact the nearest office of the Employee Benefits Security Administration, U.S. Department of Labor, listed in your telephone directory or the Division of Technical Assistance and Inquiries, Employee Benefits Security Administration, U.S. Department of Labor, 200 Constitution Avenue N.W., Washington, D.C. 20210. You may also obtain certain publications about your rights and responsibilities under ERISA by calling the publications hotline of the Employee Benefits Security Administration.



VILLAGE OF EAST SYRACUSE
204 NORTH CENTER ST.
EAST SYRACUSE, NEW YORK 13057
Incorporated 1881
(315) 437-3541
(315) 463-2150 (fax)

Robert Tackman, Mayor

TRUSTEES: Mary Albanese
James Carr
Kimberly Liedka
Janet Mattox

Michael Moracco, Village Clerk

Resolution No: 2018-032

Village of East Syracuse Resolution

I **Michael A. Moracco**, acting Clerk of the Village of East Syracuse, New York, do hereby certify that the following resolution was adopted at the regular meeting of the Board of Trustees held on **April 2, 2018**, and is incorporated in the original minutes of said meeting, and that this resolution has not been altered, amended or revoked and is in full force and effect.

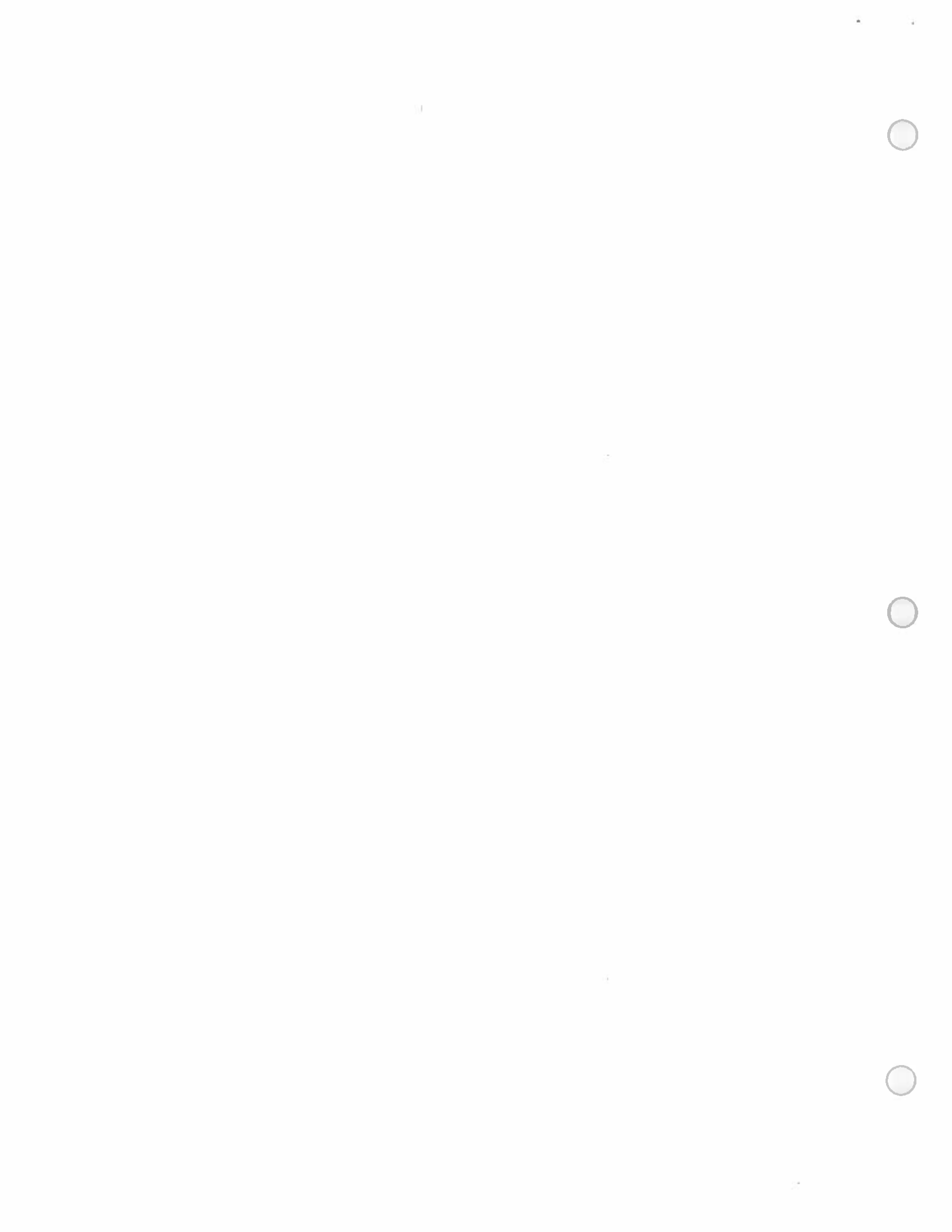
Motion - To authorizes the Mayor to execute an Inter-Municipal Agreement, established by the Suburban Save The Rain Program, between the Country of Onondaga, and the Village of East Syracuse, New York. The County will reimburse the Village of East Syracuse to an amount not to exceed \$ 200,000.

Polling the Board: All in favor Motion Carried

04/02/2018



Village Clerk



saved

COPY

SENT OUT ON
3/20/18

VILLAGE OF EAST SYRACUSE
204 NORTH CENTER ST.
EAST SYRACUSE, NEW YORK 13057
Incorporated 1881
(315) 437-3541
(315) 463-2150 (fax)

Robert Tackman, Mayor

TRUSTEES:

Mary Albanese
James Carr
Kimberly Liedka
Janet Mattox

Michael Moracco, Village Clerk

March 20, 2018

Onondaga County Department of Water
Mary Gates
650 Hiawatha Blvd. West
Syracuse, NY 13204

Ref: SGIP Inter-municipal Agreement

Dear Mary Gates:

Enclosed please find an agreement signed and notarized by Mayor Tackman, along with Certificate of insurance for general liability, and disability benefits certificate.

Sincerely,

Michael Moracco
Village Clerk
Village of East Syracuse
204 N. Center Street
E. Syracuse, NY 13057



INTERMUNICIPAL AGREEMENT

THIS INTERMUNICIPAL AGREEMENT ("Agreement"), by and between the COUNTY OF ONONDAGA, a municipal corporation duly organized and existing under the laws of the State of New York with principal offices at the John H. Mulroy Civic Center, 421 Montgomery Street, Syracuse, New York 13202, by Joanne M. Mahoney, its County Executive, (hereinafter, the "COUNTY"), and the Village of East Syracuse, a municipal corporation duly organized and existing under the laws of the State of New York with principal offices at 204 North Center Street, East Syracuse, New York 13057, (hereinafter, the "RECIPIENT").

B. WITNESSETH

WHEREAS, by Resolution No. 154-17; the Onondaga County Legislature has found and determined that it is necessary and in the public interest to undertake various Green Infrastructure projects outside of the Amended Consent Judgment area to further the capacity goals and objectives of Local Law 1-2011; and

WHEREAS, Pursuant to the provisions of Sections 12 and 20 of Local Law No. 1 of 2011 the Legislature, upon the recommendation of the Onondaga County Executive, has established the Suburban Save the Rain program for the purpose of funding the specific projects in the amounts set forth in Resolution No. 154-17 which have been designed to mitigate inflow and infiltration of storm water into the sanitary sewer system, as well as other incidental costs and expenses; and

WHEREAS, RECIPIENT has submitted to the COUNTY a request for financial assistance for the purposes of funding the planning, design, acquisition, construction and installation of a green infrastructure project to mitigate inflow and infiltration of storm water into the sanitary sewer system (hereinafter, the "Project"); and

WHEREAS, on the basis of the application for assistance and the representations, warranties and covenants contained herein, the COUNTY will reimburse the RECIPIENT for costs incurred in connection with the Project up to an amount not to exceed \$ 200,000.00; and

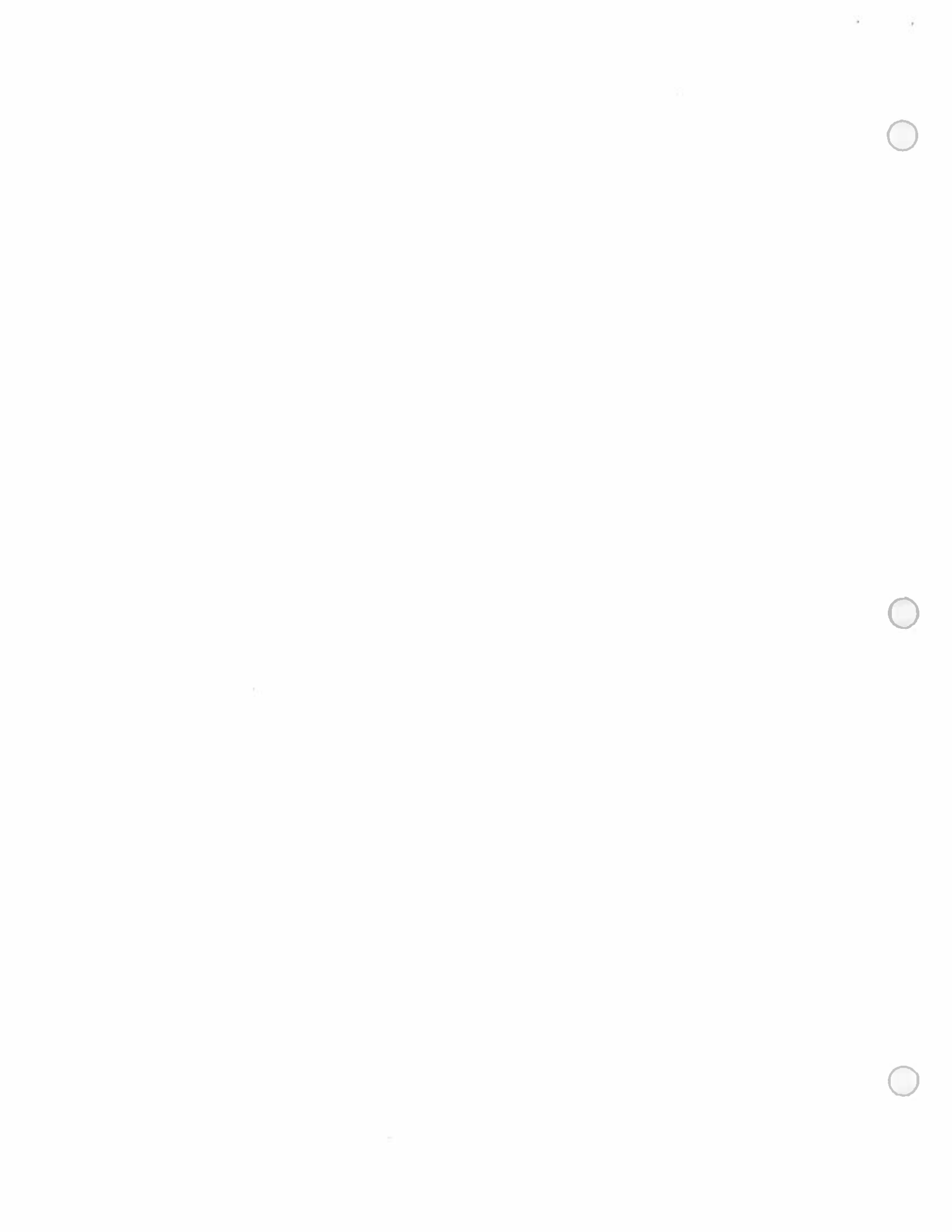
WHEREAS, the RECIPIENT agrees to incorporate and maintain the green technology in accordance with State and COUNTY rules and regulations applicable to the usage of such Funds.

NOW, THEREFORE, the parties hereto do mutually agree as follows:

PURPOSE

RECIPIENT understands and agrees that the establishment of the SUBURBAN SAVE THE RAIN PROGRAM by the COUNTY is intended solely to promote the public benefit and purpose of realizing environmental improvements by mitigating inflow and infiltration of storm water into the sanitary sewer system.

RECIPIENT further understands and agrees that upkeep of green infrastructure components funded pursuant to this Agreement and the long term retention of the



environmental benefits of the green infrastructure components funded pursuant to this Agreement are critical to the COUNTY's long term ability to achieve and maintain compliance with applicable water pollution control requirements and the RECIPIENT's ability to satisfy the goals and objectives of Local Law No. 1 of 2011.

TERM

The term of this contract shall be from January 15, 2018 through December, 31, 2019.

Except as is otherwise stated in this Agreement, neither COUNTY nor RECIPIENT shall have or make any claim for damages against the other for the other party's termination of this Agreement.

MAINTENANCE PROCEDURES AND SCOPE OF SERVICES

The minimum maintenance procedures to be followed in this Agreement are outlined in Exhibit A, entitled MAINTENANCE PROCEDURES, which is attached hereto and made a part hereof. The RECIPIENT shall provide general services as outlined in their application, attached hereto as Exhibit B, and made a part hereof. Said Scope of Project shall be consistent with the Procedures outlined in the Save the Rain Project Guidelines and RECIPIENT's application.

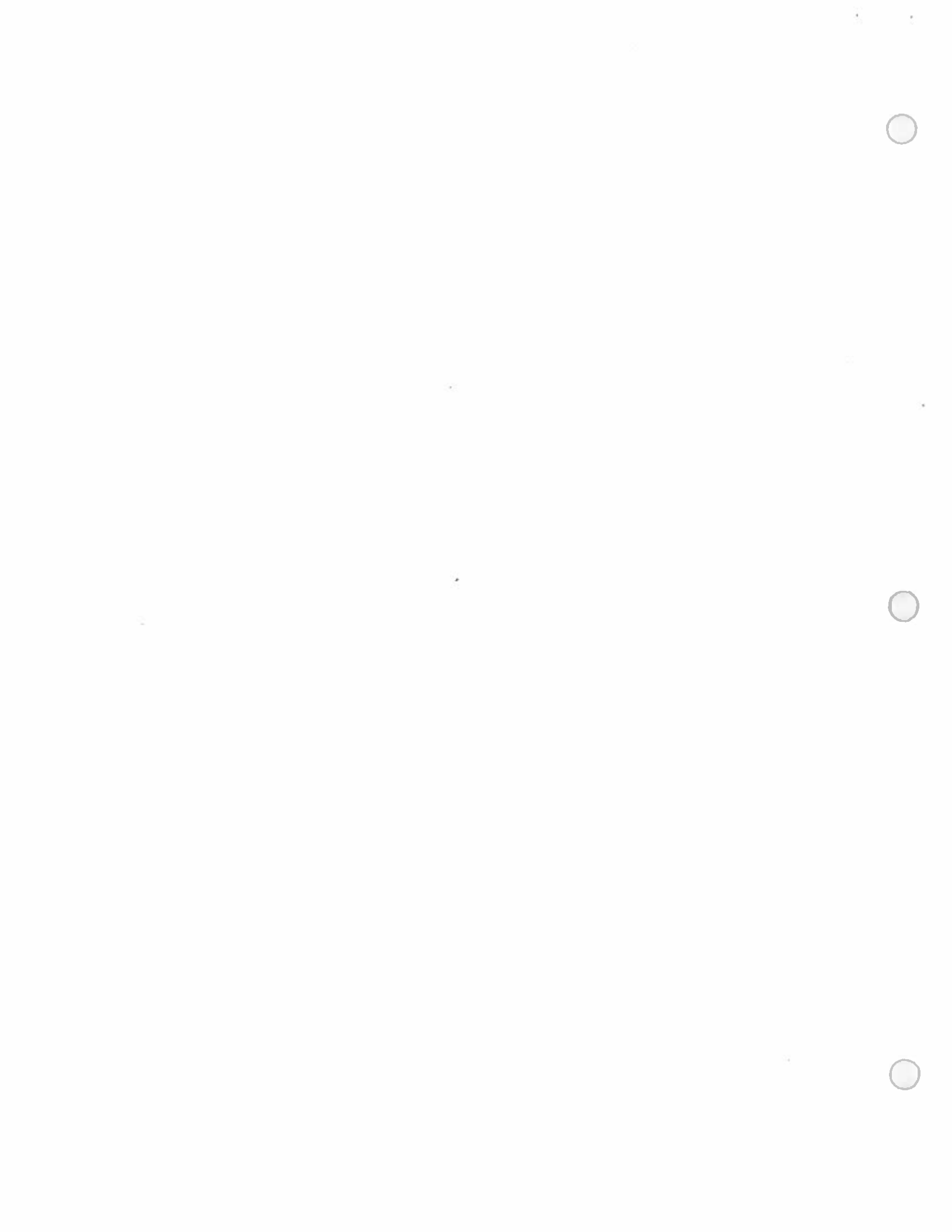
The RECIPIENT will implement the Green Infrastructure Project(s) as approved for funding by the Onondaga County Legislature with allowance for necessary modifications to address unforeseen circumstances in a manner that allows the Project to remain consistent with the goals of the Project and the anticipated inflow and infiltration reduction goals which have served as the basis for the Project's approval to the maximum extent possible.

APPENDICES AND EXHIBITS INCORPORATED

All exhibits and appendices to this Agreement, including any amendments and supplements thereto, are hereby incorporated herein and made a part of this Agreement.

REIMBURSEMENT

Upon submission by RECIPIENT of certification that the Project has been completed, inspection by the COUNTY and acceptance of RECIPIENT's certification of completion, as provided for in the Save the Rain program guidelines, the COUNTY hereby agrees to pay the RECIPIENT an amount not to exceed \$ 200,000.00 in full and final satisfaction of all SUBURBAN SAVE THE RAIN program requirements.



All payment shall be made in accordance with procedures established by the COUNTY's Comptroller. The Onondaga County Department of Water Environment Protection is hereby designated to act on behalf of the COUNTY in directing and reviewing the services required herein.

COMMUNICATIONS

RECIPIENT shall address all inquiries, communication and correspondence directly to: Adam Woodburn, OCDWEP Program Coordinator, 650 Hiawatha Blvd. West, Syracuse, NY 13204.

RECIPIENT shall designate an official with sufficient authority to make project related decisions who shall serve as RECIPIENT's project representative.

HOLD HARMLESS/ DEFENSE AND INDEMNIFICATION

RECIPIENT, its successors, assigns, and agents shall at all times defend and indemnify and save harmless the COUNTY, its officers and employees, from any and all liability and from any and all claims, damages, costs and expenses of every name and nature to person or property which may accrue or grow out of the RECIPIENT's work in relation to the Project(s), including installation, operation, and maintenance activities, or arising in any way out of the operations pursuant to this Agreement, and shall defend and indemnify and save harmless said COUNTY from all costs, damages and expenses by reason of any damages or injuries to any person or property for Project(s) work that is to be performed and maintained, alleged to have been caused or sustained in whole or in part by or because of misfeasance, omission of duty, negligence or wrongful act on the part of RECIPIENT.

The RECIPIENT further covenants and agrees to obtain all insurance required pursuant to this Agreement to effectuate this Hold Harmless clause.

INSURANCE

The RECIPIENT shall purchase and maintain insurance written on an occurrence basis with minimum limits of not less than one million dollars (\$1,000,000.00) Combined Single Limit for Bodily Injury and Property Damage. If RECIPIENT is self-insured, RECIPIENT shall cause any insurance provided by its contractors working on, maintaining, preserving, repairing and/or keeping the Project in good working order to also name the RECIPIENT as an additional insured. The RECIPIENT agrees to require its contractor(s) to provide a Comprehensive General Liability Insurance policy naming the RECIPIENT as an additional insured with minimum limits of not less than one million dollars (\$1,000,000.00) Combined Single Limit for Bodily Injury and Property Damage. In addition, the RECIPIENT shall require its contractors to maintain workers compensation insurance.



OWNERSHIP AND MAINTENANCE

RECIPIENT shall own and operate the Project for which funding is provided. RECIPIENT agrees to operate this Project within the itemized budget mutually developed with Onondaga County's Department of Water Environment Protection. Any deviation from Project design or budget must be approved by OCDWEP prior to implementation of said deviation to the Project.

(A) Operation and Maintenance

(A) In accordance with Exhibit A, RECIPIENT agrees that it will maintain, preserve and keep the Project, or cause the Project to be maintained, preserved and kept in good repair and working order, and shall make or cause to be made all necessary repairs, replacements and renewals so that at all times the Project is operated and maintained properly in a manner consistent with SUBURBAN SAVE THE RAIN PROGRAM standards and procedures as outlined in Exhibit A.

(B) Alterations or Redevelopment/Change in Use of Property

RECIPIENT agrees that any alterations, reconstruction, redevelopment or change in use of property upon which the SUBURBAN SAVE THE RAIN Project is provided pursuant to this Agreement shall be carried out so as to preserve and retain all environmental benefits, including stormwater capture components for which the SUBURBAN SAVE THE RAIN PROGRAM award has been provided. This requirement may be satisfied by either preserving the green infrastructure components constructed or installed pursuant to this Agreement, or replacing such green infrastructure components with other green infrastructure that provides environmental benefits, including stormwater capture benefits, that are at least comparable to those installed pursuant to this Agreement.

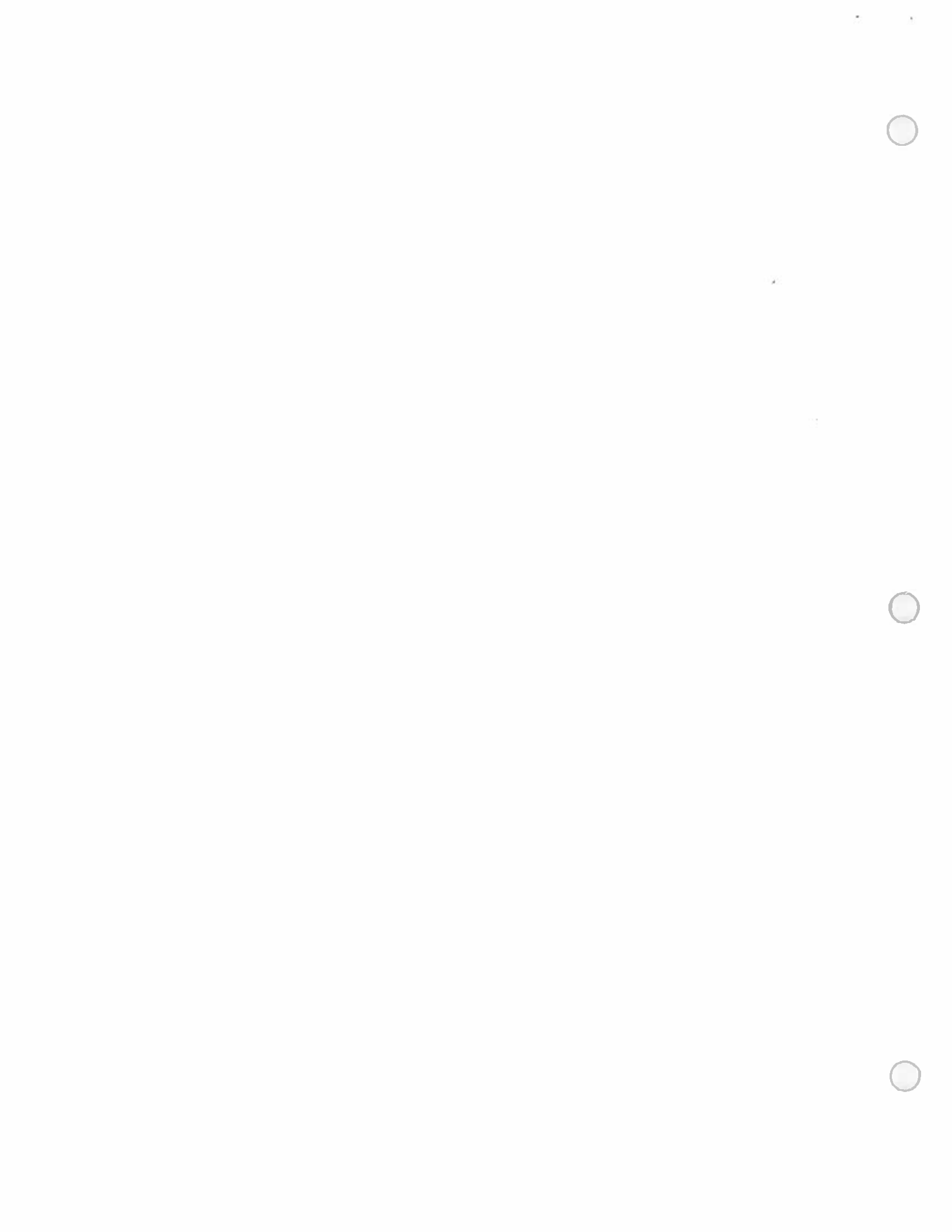
INDEPENDENT CONTRACTOR

The RECIPIENT is an independent contractor, neither the RECIPIENT nor RECIPIENT's officers, employees, agents or servants shall hold themselves out as, or claim to be, officers, employees, agents, or servants of the COUNTY.

CONFLICT OF INTEREST

(A) Affidavit

At the time ONONDAGA COUNTY accepts RECIPIENT's Project for a SUBURBAN SAVE THE RAIN PROGRAM award and this Agreement is signed, prior to receiving any reimbursement, the RECIPIENT shall serve upon the County Attorney the attached Affidavit certifying that no officer or employee of RECIPIENT has interest and will not acquire any interest, direct or indirect, that would conflict in any manner or degree with the receipt of the SUBURBAN SAVE THE RAIN PROGRAM award. The Affidavit shall further state that the RECIPIENT agrees that by the receipt of grant funding from



the COUNTY, no persons having any such interest shall be employed by the RECIPIENT, or in the case of an current employee or officer of RECIPIENT, such employee or officer shall not in any way be engaged in the planning, development implementation or other role with respect to the Project. The RECIPIENT assumes full responsibility both for knowing whether its officers, employees or agents have any such interest and in certifying by Affidavit the absence of such conflict to the COUNTY.

(B) Duty to Disclose

During the course of contract duration, the RECIPIENT agrees to disclose immediately to OCDWEP, by Affidavit, every known or apparent conflict of interest and every ostensible or potential conflict of interest of the RECIPIENT, its officers, employees and agents. The duty to disclose is a continuing duty. The RECIPIENT agrees that disclosure is a material obligation of this Agreement and that failure to comply with these provisions affords the COUNTY the right to pursue any and all remedies for breach of contract. In the event of an apparent or actual conflict of interest during the course of performance, the RECIPIENT agrees that payments shall be suspended pending final approval by the COUNTY or the County Board of Ethics. If the conflict cannot be resolved to the satisfaction of the COUNTY, the COUNTY may terminate the Agreement by written notice. Nothing herein shall be construed as limiting or waiving the COUNTY's right to pursue damages or other remedies.

A conflict of interest includes any circumstance which might influence or appear to influence the judgment of the RECIPIENT, and the RECIPIENT shall disclose the same. The RECIPIENT shall disclose further the acceptance of compensation, monetary or otherwise, from more than one (1) payer or party of services on the same Project or related project. The RECIPIENT shall disclose further the direct or indirect solicitation or acceptance of financial or other consideration from parties other than the COUNTY for work on the Project to which this Agreement pertains. If applicable, the RECIPIENT shall disclose further the direct or indirect acquisition of any interest in the real estate which is the subject of the Project, or in the immediate vicinity thereof. A conflict of interest on the part of the RECIPIENT's officers, employees or agents shall be deemed a conflict of interest on the part of the RECIPIENT, giving rise to the same duty to disclose.

LICENSES AND PERMITS

The RECIPIENT hereby agrees that it will obtain at its own expense all licenses, permits, or SEQRA approvals associated with the construction of the Project performed under this Agreement, if any are necessary, prior to the commencement of construction.



APPROPRIATIONS

It is understood by and between the parties hereto that this Agreement shall be deemed executory only to the extent of the monies appropriated and available for the purpose of this Agreement and no liability on account thereof shall be incurred by the COUNTY beyond monies appropriated and available for the purpose thereof.

CONTRACT MODIFICATIONS

This Agreement represents the entire and integrated agreement between the COUNTY and the RECIPIENT and supersedes all prior negotiations, representations or agreements either written or oral. This Agreement may be amended only by written instrument signed by both the COUNTY and the RECIPIENT.

SEVERABILITY

If any term or provision of this Agreement shall be held invalid or unenforceable, the remainder of this Agreement shall not be affected thereby and every other term and provision of this Agreement shall be valid and enforced to the fullest extent permitted by law.

CLAUSES REQUIRED BY LAW

The parties hereto understand and agree that each and every provision of law and clause required by law to be inserted in this Agreement shall be deemed to have been inserted herein, and if through mistake or inadvertence such provision is not inserted, said clause shall be deemed to have been inserted and shall have the full force or effect of law.

PARTIES BOUND

This Agreement shall inure to the benefit of, and be binding upon the parties and their respective successors or assigns.



IN WITNESS WHEREOF, the parties hereto have executed this Agreement the date and year hereinafter written.

COUNTY OF ONONDAGA

Dated: _____ 2018


By:

Joanne M. Mahoney, County Executive BMY

Village of East Syracuse

Dated: 3/19/ _____ 2018

By:



(Municipality)

Mayor

(Title)



Conflict of Interest Affidavit

State of)
County of) ss.:

Robert Teckman , being duly sworn, deposes and says:
Print Name

Village of East Syracuse (Recipient) agrees that Recipient has no interest and will not acquire any interest, direct or indirect that would conflict in any manner or degree with the performance of the services to be rendered to the County of Onondaga (County).

Recipient further agrees that, in the rendering of services to County, no person having any such interest shall knowingly be employed by Recipient.



Recipient's Signature

Sworn to before me on this
20 day of MARCH 2018

Karen K. Serens
Notary Public Signature

KAREN K. SERENS
Notary Public, State of New York
Reg. No. 1SE600137
Qualified in Madison County
My Commission Expires Jan. 5, 2022

EXHIBIT A

MAINTENANCE PROCEDURES

Minimum Green Infrastructure Maintenance Requirements

Operation and Maintenance

As a condition of acceptance of the SGIP grant, RECIPIENT has agreed to be responsible for proper maintenance of the type of green infrastructure installed as outlined below. RECIPIENT agrees to protect the effective operation and efficient function of installed green infrastructure to preserve and retain all environmental benefits, including stormwater capture components for which the SGIP award has been provided. RECIPIENT agrees that it will maintain, preserve and keep the Project, or cause the Project to be maintained, preserved and kept in good repair and working order, and shall make or cause to be made all necessary repairs, replacements and renewals so that at all times the Project is operated and maintained properly in a manner consistent with SUBURBAN SAVE THE RAIN PROGRAM standards.

a. Rain garden/bio-retention maintenance practices:

- Clear debris (1-2 times per year)
- Clear catch basin/sump/fore-bay and properly dispose of waste (annually)
- General landscaping such as weeding, infill planting, irrigation, etc. (as needed)
- Replacement of mulch as needed (every 2-3 years)
- The first 2-3 years may require enhanced maintenance until the vegetation is established.

b. Dry well maintenance practices:

- Clear debris (1-2 times per year)
- Observe infiltration rate in comparison to normal infiltration rate presented in maintenance plan (annually). If infiltration rate diminishes below normal rate, appropriate measures shall be taken to maintain a proper functioning of structure.

c. Underground infiltration system maintenance practices:

- Maintain inlets/overflows as necessary (as needed, Minimum 2 times per year)
- Overlaying area should be kept well maintained with avoidance of potential compaction of subsurface.
- Stabilize any bare soil (as needed)
-

d. Porous pavement maintenance practices:

- Vacuum (2 times per year)
- Avoid using any sand/cinder-based winter traction materials on or near pavement



- Clear away visible debris (as needed)
- Inspect condition of top-surface (annually)
- Never seal coat or slurry seal pavement
- Maintain inlets/overflows as necessary.

e. **Tree planting/tree trench maintenance practices:**

- Prune, landscape, and weed (1-2 times per year)
- Water (during dry periods)
- Remove trash and debris
- Maintain grate or other ground cover (as needed).

f. **Planter box maintenance practices:**

- Weed and landscape (general) (1-2 times per year)
- Water (during dry periods)
- Replace soils, plants, and mulch (as needed)
- Remove of trash and debris.

g. **Cistern maintenance practices:**

- Regularly inspect cistern unit and its discharge apparatus (at least 2 times per year)
- Clear away and remove visible debris and sediment (as needed)
- Clean gutters and downspouts connected to the unit (1-2 times per year)
- Document the frequency and rate water is removed from the unit.



DESIGN GUIDELINES
Recommended Action Steps

Planning Board

1. Serve as Committee to prepare Design Guideline, as recommended in the NYS Brownfield Opportunities Area Report.
 - Define commercial business/mixed use area, identified as Main Street zoning district;
 - Set goals and purpose, to include:
 - articulate a vision for re-development;
 - provide clarity and focus on what is important to consider in the design of projects;
 - present a clear statement about what we value;
 - serve as a basis for fair and consistent recommendations and decision making; and
 - enable a dialogue so that design review can be efficient and productive
2. Review the Zoning regulations to identify conflicts between zoning requirements and proposed design Guidelines with specific attention to:
 - Set-backs for Main Street District – in particular proposed build-to line;
 - Parking requirements
 - Building height
 - Signs
3. Present final draft to Board of Trustees and Village Attorney for review prior to adoption.

Board of Trustees

1. Consider revising the Zoning regulations (Title 8 of the Municipal Code) to address the Planning Board's recommendations for conformity with the Design Guidelines.
 - Board of Trustees should review and update Design Guidelines every three (3) years.
2. Adopt, by Resolution, the Design Guidelines upon recommendation by the Planning Board.
3. Consider repeal of Local Law No. 4 of 1992 a local law giving the Board of Trustees approval over site plan review. NYS statutes establish the powers entrusted to Planning Boards.

Village of East Syracuse Planning & Development Overview

This overview highlights Village planning initiatives dating to the early 1960s in which general community development and several associated themes including downtown preservation/redevelopment, business development, and housing rehabilitation were identified for the purpose of encouraging our Village community to proceed.

Background

Various planning documents have been prepared for several Village administrations beginning in 1963. (See note below). Each report contained remarkably similar messages. The Master Plan of 1963 established a land use scheme which reinforced existing patterns while recommending land use and zoning initiatives to redevelop dilapidated property with special emphasis on the downtown or Manlius St. business district. In 1985 a Village Center Revitalization Plan focused exclusively on Manlius Street needs when it identified four goals for the stabilization and restoration of the main business district including; keeping retail and personal service business; protecting the adjoining residential area to the north; improving the image and functionality of Manlius St.; and improve traffic movements, safety and parking. The Manlius Street Vision Plan (2009) instructed the Village to use the Plan as a *tool to evaluate proposed development, to develop guidelines or standards, and for marketing the village to potential businesses and residents* and as a basis for *applying to NYS Brownfields Opportunity Area (BOA) program*.

Brownfields Opportunity Area

BOA is an initiative of NYS to deliver technical and financial aid to distressed communities for revitalization and economic development. The Village has now (in 2015) completed two of three steps in a competitive process and awaits the State's acceptance of the report.

Throughout this multi-year process, numerous meetings of the Steering Committee, Village Board of Trustees, Planning Board and Zoning Board of Appeals have been held to discuss and entertain comments about this program and the Village's participation. In addition, several public hearings as well as public "open house" meetings were held at which invited guests such as business owners/operators and the general public were invited to participate in open discussions about the program and progress. This culminated in the Steering Committee unanimously recommending to the Village Board that the October 2014 final report by Saratoga Associates be accepted. In turn, following a public hearing in the Winter of 2015, the Village Board unanimously accepted the report.

Meanwhile, the Village's steering committee recognized that many BOA recommendations could be advanced at village discretion and initiative. Such recommendations include but are not limited to: creating an economic development committee and charging it with creating a work plan for Manlius St restoration, tax base expansion and job growth; designing and funding streetscape improvements, green infrastructure, lighting, pedestrian/bicycle improvements; review/revise zoning, zoning districts and land use codes; adopt design (guidelines) standards to protect residential areas and for Manlius Street business district renovation; study and revise parking regulations; reestablish housing committee to continue the work begun by the former East Syracuse Preservation Association.

Conclusion

The need for restoration and redevelopment of the Village of East Syracuse has long been acknowledged and endorsed by the entire community and its leaders. Elected and appointed officials dating back to the 1960s have called for the same through the aforementioned studies and reports whose central themes have included Manlius Street restoration, business enhancement/support programs, residential preservation and enhancement, along with many allied objectives such as code revisions, creating entities that will aid in advancing these themes, and pursuing funding sources to secure assistance.

There can be no better time to begin this work while the Village community is informed and committed to the opportunities we have before us.

Note: -Master Plan, Village of East Syracuse, NY, Sargent –Webster-Crenshaw & Foley, June 1963.

-Village Center Revitalization Plan – East Syracuse, NY, Syracuse-Onondaga County Planning Agency; June 1985.

- East Syracuse Main Street Vision Plan, Center for Community Design & Research – SUNY Environmental Sciences and Forestry; 2009.

- Village of East Syracuse BOA Nomination Report: Step 2, Saratoga Associates; October 2014.

Notes on Design Guidelines for VES Planning Board June 8, 2015 Meeting

Objective: experiment with ways to renew *Manlius St. Business District* by enacting flexible Design Guidelines. DG are one approach for a community to identify important community development issues (such as historic preservation, main street redevelopment, streetscape improvements, themed architecture, etc.) and prepare suitable guidelines that will instruct and guide applicants in the design of their improvements, renovations or new construction.

Goal: Create an active shopping and service district for residents, employers, their employees and visitors by reducing planning and development hurdles and assisting with funding opportunities.

How: + Adopt village-tailored DG along with ZO revisions* to support streamlined, flexible planning and design guidance.
+ Experiment with this tool in reviewing projects before the Pl Bd while pursuing VESPA, business development, streetscape improvements, etc.

*includes for instance topics such as bulk, setback, height of buildings; parking requirements; and authorizing Planning Board to issue approvals (denials) rather than the Village Board of Trustees.

Detroit Seeks 'pink zones' to Revive Neighborhoods



(Christine Ferretti, The Detroit News) 2015



Photos by Robin Buckson /The Detroit News

Detroit — City planning officials are on the hunt for designs to revive Detroit's neighborhood main streets while hoping to ease bureaucratic hurdles that often stand in the way.

Detroit this week is putting out a call for "Pink Zoning Detroit," an initiative that sets out to transform the city's complex land use rules and speed new development in its commercial corridors by reducing red tape.

It's hoped the process will ultimately spur regulatory change to make revitalization of the city's neighborhood main streets easier, said Maurice Cox, of the city's Planning and Development Department.

One of the core ideas of Lean Planning - which emphasizes small-scale, affordable, and incremental redevelopment - a 'Pink Zone' would enable the City of Detroit to redesign its regulatory approach to development along particular corridors. This might include: allowing small-scale development to bypass certain review processes, preemptive approval of certain building types, or expedited permitting.

Post-bankruptcy, he said, there's an opportunity to reform Detroit's zoning and building codes. Part of that is recognizing the frustrations that smaller start-ups face. "It's currently a hard ask for small business owners to go back and forth to city departments," he said. *To that person, we would say: 'We want to make your life easier,'*

Sandi Heaselgrave, owner of the Red Hook, a coffee and pastry spot in West Village, said she spent a year obtaining permits and approvals and sunk thousands of dollars into the buildout of her 1,200-square-foot rental space. "I feel like the hold-up could really make or break somebody," Heaselgrave said.

Zoning and building code changes to lessen the burden will be critical for attracting and retaining small business. It's a necessary solution," she said.

Can a Pink Zone Help East Syracuse's West Manlius Street?

