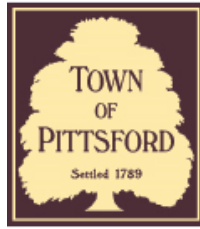


SUPERVISOR
William A. Smith, Jr.



COUNCIL MEMBERS
Kate Bohne Munzinger, Deputy
Supervisor
Kevin Beckford
Cathy Koshykar
Stephanie Townsend

TOWN BOARD AGENDA

Tuesday, April 6, 2021 – 6:00 pm
Meeting by Online Video with Public Access
Page 1 of 2

Call to Order

Pledge of Allegiance

Minutes

Approval of Minutes of Meetings of March 2, 2021 and March 16, 2021

Legal Matters

Public Comment
3600 Clover Street – Partial Release of Conservation Easement

Financial Matters

Public Comment
Surplus
Transfers
Purchase Amount Authorization
Fixed Asset Policy Update

Operational Matters

Public Comment
Annual Rabies Clinic
Pittsford Little League Vending Permit
Approve Assignment of Lease
Set Executive Session for Volunteer Board Appointments

Personnel Matters

Public Comment
Amendment to 457 Deferred Compensation Plan
Hiring Resolution

Other Business

Public Comment

Adjournment

Instructions for online viewing and offering comments on attached page 2

How to view the meeting:

1. Zoom

- In your web browser, go to

<https://townofpittsford.zoom.us/j/82882560145?pwd=eGU4MGJBc0VmeEJsWTJXczlMbUlYQT09>

You will be connected to the meeting.

2. Telephone

- You can access the meeting by phone. Use any of the numbers below, then enter the meeting ID. The Meeting ID is 828 8256 0145. No password is necessary.

(929) 205-6099	(312) 626-6799
(253) 215-8782	(301) 715-8592
(346) 248-7799	(669) 900-6833

3. Comments

Comments are open to Pittsford residents, owners of property in the Town who pay Town taxes, owners of a businesses in the Town, attorneys or agents designated by a resident to speak on the resident's behalf.

By E-Mail

- Commenters can submit a comment for the meeting by emailing it to comments@townofpittsford.org any time before 2:30pm on the date of the meeting.
- Please begin any comment with your name and street address. Comments by e-mail will be read aloud by the Town Clerk.
- To comment by email on anything that takes place at the meeting, use the email address shown prior to 2:30pm on the next meeting date. The Clerk will read such comments from residents aloud at that meeting.

Using Zoom

- For commenting during the meeting, please begin with your name and street address.
- At the points where the Supervisor asks if there are public comments, if you are a resident, property owner, business owner or attorney or agent, as described above, and wish to comment, click "Raise Hand" in the control panel. (Telephone attendees press *9).
- Your comment will be taken in the order received. When you receive a message to "Unmute Now" please do so and make your comment. All comments must begin with the name and street address of the commenter.
- Alternatively, if you don't have a microphone or prefer or need to submit a comment in writing, you can do so by clicking "Chat" in the controls at the bottom of your Zoom window.
- When called upon, please begin with your name and street address and type your message into the chat window, then press "Enter" to send. The Town Clerk will read your message aloud.

Minutes of the Town Board for March 2, 2021

**DRAFT
TOWN OF PITTSFORD
TOWN BOARD
MARCH 2, 2021**

Proceedings of a regular meeting of the Pittsford Town Board held on Tuesday, March 2, 2021 at 6:00 P.M. local time via Zoom.

PRESENT: Supervisor William A. Smith, Jr.; Councilmembers Kevin S. Beckford, Cathy Koshykar, Katherine B. Munzinger and Stephanie M. Townsend.

ABSENT: None.

ALSO PRESENT: Staff Members: Shelley O'Brien, Communications Director; Jessie Hollenbeck, Recreation Director; Cheryl Fleming, Personnel Director; Paul J. Schenkel, Commissioner of Public Works; Brian Luke, Finance Director; Robert B. Koegel, Town Attorney; Linda M. Dillon, Town Clerk, and Spencer Bernard, Chief of Staff.

ATTENDANCE: There were fifty-three members of the public in attendance, as well as additional staff members and an interpreter.

Supervisor Smith called the Town Board meeting to order at 6:00 P.M. The Town Clerk noted board members present and Supervisor Smith lead all present in the Pledge to Flag.

**PUBLIC HEARING
LOCAL LAW NO. 1 OF 2021 – DEMOLITION REVIEW**

Following a brief history and review of the proposed Local Law by the Supervisor and the Town Attorney, Supervisor Smith opened the Public Hearing for comments regarding Local Law No. 1 of 2021 – Demolition Review.

The following member of the public offered a comment regard Local Law No. 1 of 2021: Peggy Brizee offered a comment, thanking the Board for this new Local Law regarding demolition in Pittsford and requested clarification.

Having no further comments to be offered by the public, Supervisor Smith closed the Public Hearing.

Brief discussion followed, with members offering support for this Local Law.

AMENDMENT TO LOCAL LAW NO. 1 OF 2021 APPROVED

Following an explanation by Town Attorney Koegel, recommending that the proposed law be amended under: Section 2 Amendment to Existing Law/§64-43. Procedure/C. Standards and Decision/4. *Information derived from the public hearing (that supports the preceding subdivision above).*

Attorney Koegel recommends that /4. *Information derived from the public hearing that supports the preceding subdivision above* be amended to read: 4) Information derived from the public hearing. (Deleting the last part of that sentence.)

Thereafter, Supervisor Smith offered a motion to amend Local Law No. 1 as recommended, seconded by Councilmember Townsend, and voted on by members as follows: Ayes: Beckford, Koshykar, Munzinger, Townsend and Smith. Nays: none.

The amendment for Local Law No. 1 of 2021 was approved as follows:

RESOLVED, that within Section 2 - Amendment to Existing Law/§64-43. Procedure/C. Standards and Decision/4. *Information derived from the public hearing that supports the preceding subdivision above*, be and is hereby amended to read:

4) Information derived from the public hearing.

Minutes of the Town Board for March 2, 2021

SEQRA RESOLUTION APPROVED

A Resolution to approve the SEQRA Resolution for Local Law No. 1 of 2021, noting no significant environmental impacts, was offered by Councilmember Townsend, seconded by Councilmember Beckford, and voted on by members as follows: Ayes: Beckford, Koshykar, Munzinger, Townsend and Smith. Nays: None.

The Resolution was declared carried as follows:

WHEREAS, the Town Board has identified the need to amend a portion of the Town Code, requiring the Design Review and Historic Preservation Board to review applications to demolish certain structures within the Town; and

WHEREAS, after giving due consideration to the proposed amendment, it was the considered opinion of all members of the Town Board who were present that a public hearing should be held on the 2nd day of March, 2021, by electronic conference as permitted by law, to consider the proposed amendment; and

WHEREAS, a single agency review of the SEQRA issues for the proposed amendment by the Town Board was conducted; and

WHEREAS, a public hearing was held on the 2nd day of March, 2021, at which time all interested parties wishing to speak on the proposed amendment were heard; and

WHEREAS, a Short Environmental Assessment Form (EAF) has been prepared and carefully reviewed by the Town Board and attached hereto; and

WHEREAS, the completed Short EAF failed to identify any significant adverse environmental impacts associated with the proposed amendment;

NOW, THEREFORE, be it

RESOLVED, that the Pittsford Town Board, upon consideration of all written and oral submissions, public comment, comment from appropriate agencies, as well as the completed Short EAF, and upon having given this matter due deliberation and consideration, finds that the proposed amendment to Article VIII of Chapter 64 of the Town of Pittsford Municipal Code will have no significant adverse impact on the environment; and be it further

RESOLVED, that the Town Board issues a Negative Declaration for the adoption of proposed Local Law No. 1 of 2021.

LOCAL LAW NO. 1 OF 2021 ADOPTED – AMENDMENT OF ARTICLE VIII “DEMOLITION PERMITS” OF CHAPTER 64 “BUILDING CONSTRUCTION AND MAINTENANCE”

Thereafter, a Resolution to adopt Local Law No. 1 of 2021 amending Article VIII “Demolition Permits” of Chapter 64 “Building Construction and Maintenance” of the Town Code was offered by Supervisor Smith, seconded by Councilmember Townsend, and voted on by members as follows: Ayes: Beckford, Koshykar, Munzinger, Townsend and Smith. Nays: none.

The Resolution was declared carried as follows:

WHEREAS, true and correct copies of proposed Local Law No. 1 of 2021: Amending Article VIII “Demolition Permits” of Chapter 64 “Building Construction and Maintenance” of The Town of Pittsford Municipal Code, were placed upon the desks of all members of the Town Board of the Town Board, New York, more than seven (7) calendar days, exclusive of Sunday, prior to the 2nd day of March, 2021; and

WHEREAS, there was duly published in a newspaper previously designated as an official newspaper for publication of public notices, and posted upon the bulletin board maintained by the Town Clerk pursuant to § 40(6) of the Town Law, a notice of public hearing to the effect that the Town Board would hold a public hearing on the 2nd day of March, 2021, at 6:00 P.M., Local Time, by electronic conference as permitted by law, on said Local Law No. 1 of 2021; and

Minutes of the Town Board for March 2, 2021

WHEREAS, the said public hearing was duly held on the 2nd day of March, 2021, at 6:00 P.M., Local Time, by electronic conference as permitted by law, and all persons present were given an opportunity to be heard, whether speaking in favor of or against the adoption of said Local Law No. 1 of 2021; and

WHEREAS, subsequent to the closing of said public hearing, and after all persons interested had been heard, the Town Board considered the adoption of said Local Law No. 1 of 2021; and

WHEREAS, it was the decision of the Town Board that said Local Law No. 1 of 2021 should be adopted.

NOW, on a motion duly made and seconded, it was

RESOLVED, that Local Law No. 1 of 2021: Amending Article VIII “Demolition Permits” of Chapter 64 “Building Construction and Maintenance” of The Town of Pittsford Municipal Code, be adopted by the Town Board of the Town of Pittsford, New York, to read as annexed hereto; and it was further

RESOLVED, that within twenty (20) days subsequent to the 2nd day of March, 2021, there shall be filed with the Secretary of State one certified copy of said Local Law No. 1 of 2021.

Local Law No. 1 of 2021 as adopted by the Town Board of Pittsford:

**BE IT ENACTED BY THE
TOWN BOARD OF THE
TOWN OF PITTSFORD
AS FOLLOWS:
LOCAL LAW NO. 1 OF 2021:
THE ADOPTION OF PROPOSED LOCAL LAW NO. 1 OF 2021:
AMENDING “ARTICLE VIII. DEMOLITION PERMITS” OF “CHAPTER
64. BUILDING CONSTRUCTION AND MAINTENANCE” OF THE
TOWN OF PITTSFORD MUNICIPAL CODE**

Sec. 1 Title

This Local Law shall be known as Local Law No. 1 of 2021: Amending “Article VIII. Demolition Permits” of “Chapter 64. Building Construction and Maintenance” of the Town of Pittsford Municipal Code.

Sec. 2 Amendment to Existing Law

The Pittsford Town Code, Article VIII of Chapter 64, shall be amended to read as follows:

Chapter 64 – Building Construction and Maintenance

Article VIII – Demolition of Structures; Board Review and Permit Required

§ 64-41. Purpose.

The Town of Pittsford contains structures of historic and/or architectural merit, or which otherwise contribute beneficially to the character of the Town and the neighborhood in which such buildings stand. These structures are or may be threatened by development pressures. The purpose of this Article is to provide for public notice and board review before any such structures are demolished.

§ 64-42. Demolition permit required; Board review and permit required; Board review exemptions.

A. Demolition permit required. No person may partially or substantially demolish any structure within the Town of Pittsford which requires a building permit to construct without the issuance of a demolition permit by a Code Enforcement Officer. For purposes of this article, the term “substantially demolish” means the demolition of 50% or more of the exterior of an affected structure’s existing footprint, including porches and garages, as determined by a Code Enforcement Officer.

Minutes of the Town Board for March 2, 2021

- B. Board review and permit required. No person may substantially demolish any non-exempt structure within the Town of Pittsford without the review and approval of a demolition permit application by the Design Review and Historic Preservation Board, and the issuance of a demolition permit by a Code Enforcement Officer authorizing such demolition work.
- C. Board review exemptions.
1. Dilapidated structures. Structures which, in the sole discretion of a Code Enforcement Officer, are seriously damaged by fire, storm, or other calamity, or are in such poor condition so as to constitute a threat to health, safety, or general welfare, or both, are exempt from board review for a demolition permit.
 2. Minor structures. The following structures are exempt from Board review for a demolition permit: temporary structures; appurtenant structures, including but not limited to, buildings which are less than 180 square feet in size, tree houses, decks, and patios; recreational equipment or pools of any size; and fences; provided, however, that where applicable, all such minor structures remain subject to review for a certificate of appropriateness under Article XXX of Chapter 185 herein.
 3. Non-historic Structures included in a Planning Board application. Structures that are not inventoried or designated as historic under Article XXX of Chapter 185 herein, but which are included as part of a Planning Board application that requires a public hearing, are exempt from board review for a demolition permit.
 4. Discretionary Exemption by the Design Review and Historic Preservation Board. Upon review of available information pertaining to the structure proposed for demolition, including its address, age, architect if available, photographs, square footage, height, and the proposed size and lot location of any proposed replacement structure, the Design Review and Historic Preservation Board shall promptly determine, at a public meeting, whether to exempt from hearing any application for demolition of a structure which, in its sole discretion, does not contribute to the existing character of the neighborhood, Historic District, potential Historic District, or the Town, by virtue of the structure's architecture or historic resources. Any application so exempted will be promptly referred to a Code Enforcement Officer for the processing of a demolition permit.

§ 64-43. Procedure.

- A. Hearing application.
1. Form. Any person seeking Town permission to substantially demolish any non-exempt structure within the Town of Pittsford shall complete and furnish to the Code Enforcement Official an application on a form created by the Town Building Department and providing such information so as to allow the Design Review and Historic Preservation Board to evaluate the negative impacts of the proposed demolition to the neighborhood, Historic District, potential Historic District, or the Town.
 2. Minimum requirements. At a minimum, all applications must include the existing structure's age, square footage, height, style, and other available information, such as the structure's architect or historical interest, parcel map or aerial photographs, and color photographs of the existing structure's exterior elevations. If any replacement structure or addition is proposed, drawings or plans must be presented showing both the existing and proposed structure's elevations and clearly identifying all new construction and labeling all materials as new or existing. The application must also identify zoning variances required for any proposed

Minutes of the Town Board for March 2, 2021

replacement structure or addition. If no replacement structure or addition is proposed, site restoration plans must be presented.

3. Additional information and inspection. Additional information may be required by the Town Building Department or the Design Review and Historic Preservation Board as deemed necessary to determine conformity with Town regulations and with the spirit and intent of this Article prior to a decision on the application. Such information may include, but is not limited to, interior photographs that represent the current condition of the structure. An inspection of the site, including the inside of the structure, by at least one member of the Design Review and Historic Preservation Board and a Code Enforcement Officer, may also be required. If a new addition or structure is proposed, further requirements may include floor plans, site plans, grading plans, landscaping plans, and demolition/development procedures.
- B. Notice and Hearing. Within thirty (30) days from receipt of a complete application, the Design Review and Historic Preservation Board shall hold a public hearing on the application. Notice of the hearing shall be given by Town Hall bulletin board posting and newspaper publication no less than five (5) days prior to the hearing in accordance with law. Additional notice by Town website posting, site sign posting, and mail to neighboring properties will conform to informal Town policy.
- C. Standards and Decision. Within forty five (45) days of the commencement of a public hearing on the application, the Design Review and Historic Preservation Board shall decide in writing to approve, with or without conditions, or to disapprove the demolition application, upon express consideration of the following standards and information:
- 1) The need or reasons for the proposed demolition;
 - 2) The description of the replacement structure or restoration plan for the site;
 - 3) The historic and architectural significance of the structure, and the effect of demolishing the structure and rebuilding any replacement structure is expected to have on the character of the neighborhood and community, including a Historic District if the building stands within such a District and including any potential Historic District as identified in the Town's most recent Historic Resource Survey Update; and
 - 4) Information derived from the public hearing.
- D. Application approval; failure to act upon. Any approval of an application, with or without express conditions, shall be conditioned on compliance with Town and State code provisions regulating demolition activities. Upon approval of an application and compliance with Town and State code provisions regulating demolition activities, a Code Enforcement Officer shall promptly issue the demolition permit. If a decision on an application is not reached within 45 days of the commencement of the public hearing, the application will be deemed denied, unless a time extension is granted at the request of the applicant.
- E. Appeals. Consistent with the provisions of Article IX of this chapter, an appeal of any decision of the Design Review and Historic Preservation Board regarding a demolition application may be made to the Town Zoning Board of Appeals.

Sec. 3 Severability

If any clause, sentence, phrase, paragraph or any part of this Local Law shall for any reason be adjudicated finally by a court of competent jurisdiction to be invalid, such judgment shall not affect, impair or invalidate the remainder of this Local Law, but shall be confined in its operation and effect to the clause, sentence, phrase, paragraph or part thereof, directly involved in the controversy or action in which such judgment shall have been rendered. It is hereby

Minutes of the Town Board for March 2, 2021

declared to be the legislative intent that the remainder of this Local Law would have been adopted had any such provision been excluded.

Sec. 4 Effective Date

This Local Law shall take effect immediately upon its enactment and filing with the Secretary of State.

MINUTES OF THE FEBRUARY 16, 2021 MEETING APPROVED

Following discussion, the Board asked the Town Clerk to remove the second sentence on Page 4, No. 7, sentence 2, at the request of Councilmember Koshykar. Thereafter, a Resolution to approve the Minutes of the January 19, 2021 meeting, as amended, was offered by Deputy Supervisor Munzinger, seconded by Supervisor Smith, and voted on by members as follows: Ayes: Koshykar, Munzinger, Townsend and Smith. Nays: Beckford.

The Resolution was declared carried as follows:

RESOLVED, that the Meeting Minutes of the January 19, 2021 meeting are approved as amended.

LEGAL MATTERS

PUBLIC COMMENTS

Annalise Johnson-Smith and Tharaha Thavakumar commented.

DISCUSSION OF QUESTIONS AND PROPOSALS FROM COUNCILMEMBER KOSHYKAR

Supervisor Smith noted that the Board had not yet discussed the portion of Councilmember Koshykar's proposed changes to the Rules of Procedure involving social media use by elected officials

Supervisor Smith referred to the Town Attorney's memorandum to the Board on this subject. The Town Attorney stated that the Memo speaks for itself.

Councilmember Townsend spoke, referring to recent rulings with respect to public officials, noting that she has a social media Personal page, a Town Board page and an Election page, and uses them accordingly. However, she noted, that should a person post a Town-related topic on their personal page, then they would be held to the "elected official standard" wherein you are not permitted to block people from that page. She recommends that elected officials should not mix the postings on these pages as best practice. Councilmember Townsend requested that Attorney Koegel keep the Board up to date on any new rulings that may address the issue of blocking others from social media pages, especially requesting that he investigate the findings for the case regarding Congresswoman Alexandria Ocasio-Cortez, who blocked individuals on her social media page. Councilmember Beckford agreed and stated that he, himself, has had negative and disturbing postings on his page and like to know the rulings on this matter.

Thereafter, Personnel Director Cheri Fleming noted that, although she respects the elected officials and understands the reasons why some have not signed the Town's Social Media Policy, she noted that Board members are still paid Town employees, just like all the other Town employees, and therefore, should be held to the same rules and policies that the Town requires of its employees.

Councilmember Townsend noted that elected officials are different and if they put something out on social media that is not liked or favored by the public, although they cannot be terminated, as the policy states, the elected officials could be voted out of office.

Town Clerk Linda Dillon spoke, noting that although residents can vote an elected official out of office, employees, who may be victims of unwanted defamatory statements from elected officials have no recourse, especially if they are not a resident of the Town. She noted that she has been such a victim of a false defamatory statement by two current councilmembers and that a public posting of the document containing the defamatory statement remains on the internet. She, therefore, strongly encouraged the Board to review and consider standards for elected officials to be equitable for all employees.

Minutes of the Town Board for March 2, 2021

Supervisor Smith noted that it seemed that the Board had come to consensus on most of the specific points regarding Rules of Procedure that Councilmember Koshykar had brought up, except for one or two items, one being the placing of items on the agenda and the other whether non-residents of Pittsford other than those permitted by law, should be permitted to comment at Town Board meetings and thereby influence decisions of the Town Board that affect Pittsford residents.

Supervisor Smith indicated that procedurally we have an idea of what the consensus of the Board is, and the Town Attorney can draft proposed changes for Board discussion. Councilmember Koshykar asked that, instead, a committee of two members of the Board prepare proposed revisions of the rules.

Councilmember Beckford said it is important to change the rule about public comments so that non-residents can speak at the meetings if they are representing a resident. Supervisor Smith confirmed that this is already permitted, as stated by him in discussing public comments at the beginning of each meeting.

Deputy Supervisor Munzinger stated that she felt that the Board had gone through all the items on the list at the last meeting and that the Board had reached consensus on almost all of them; that there may be one item remaining open, about allowing non-residents to comment. Discussion followed as to next steps. The Board agreed that Councilmember Koshykar, Supervisor Smith and Attorney Koegel will meet to review and develop draft revisions to the rules to put forth for Board consideration. Councilmember Townsend recommended reducing the number of motions in the Rules, specifically motions to commit, to reconsider and to adjourn, as these are never used.

FINANCIAL MATTERS

PUBLIC COMMENTS

No comments were offered regarding Financial Matters.

SURPLUS INVENTORY APPROVED

A Resolution to approve the proposed inventory for the Town Board to declare surplus and to be removed from the Town's inventory was offered by Deputy Supervisor Munzinger, seconded by Councilmember Beckford, and voted on by members as follows: Ayes: Beckford, Koshykar, Munzinger, Townsend and Smith. Nays: none.

The Resolution was declared carried as follows:

RESOLVED, that the following equipment items be declared surplus/junk and be removed from the Town's inventory.

<u>Asset #</u>	<u>Year</u>	<u>Description</u>	<u>Department</u>	<u>Cost</u>	<u>Disposition</u>
013284	2005	Table	Library	\$735.00	Junked
013285	2005	Table	Library	\$735.00	Junked
013289	2005	Table	Library	\$735.00	Junked
013291	2005	Table	Library	\$735.00	Junked
013292	2005	Table	Library	\$735.00	Junked
013293	2005	Table	Library	\$735.00	Junked
013295	2005	Table	Library	\$735.00	Junked

PERSONNEL MATTERS

PUBLIC COMMENTS

No public comments were offered regarding Personnel Matters.

HIRING RESOLUTION APPROVED

A Resolution to approve the proposed recommendations for a new hire, based on the recommendation of the Functional Coordinator for the Planning Department, was offered by Supervisor Smith, seconded by Deputy

Minutes of the Town Board for March 2, 2021

Supervisor Munzinger, and voted on by members as follows: Ayes: Beckford, Koshykar, Munzinger, Townsend and Smith. Nays: none.

The Resolution was declared carried as follows:

RESOLVED, that the following personnel be and hereby is approved for the date of hire as recommended.

Name	Dept	Position	Salary	Effective Date
Jessica Cheng	Library	Library Aide – PT	\$15.24/hr	03/08/2021

OTHER BUSINESS

No other business was discussed.

PUBLIC COMMENTS

Mary Moore and Marty Martina offered comments.

Having no further business to discuss, the meeting adjourned at 7:25 p.m.

Respectfully submitted,

Linda M. Dillon
Town Clerk

Minutes of the Town Board for March 16, 2021

**DRAFT
TOWN OF PITTSFORD
TOWN BOARD
MARCH 16, 2021**

Proceedings of a regular meeting of the Pittsford Town Board held on Tuesday, March 16, 2021 at 6:00 P.M. local time via Zoom.

PRESENT: Supervisor William A. Smith, Jr.; Councilmembers Kevin S. Beckford, Cathy Koshykar, Katherine B. Munzinger and Stephanie M. Townsend.

ABSENT: None.

ALSO PRESENT: Staff Members: Shelley O'Brien, Communications Director; Jessie Hollenbeck, Recreation Director; Cheryl Fleming, Personnel Director; Paul J. Schenkel, Commissioner of Public Works; Brian Luke, Finance Director; Robert B. Koegel, Town Attorney; Linda M. Dillon, Town Clerk, and Spencer Bernard, Chief of Staff.

ATTENDANCE: There were twenty-seven (27) members of the public in attendance, as well as additional staff members and an interpreter.

Supervisor Smith called the Town Board meeting to order at 6:00 P.M. The Town Clerk noted board members present and Supervisor Smith lead all present in the Pledge to Flag.

SUPERVISOR'S ANNOUNCEMENT

Supervisor Smith stated that he was pleased to announce that the website "PureWow.com" has named Pittsford as one of the 12 best places to live if you have children.

Supervisor Smith also reminded residents that the Town continues to work on the Zoning update project and encouraged all to participate in the interactive website set up by the consultants, Barton and Loguidice, an interactive public workshop site open 24/7 through April 25th. Supervisor Smith encouraged all residents to participate in this process and to make their views known.

Supervisor Smith reviewed the procedures for all public comments and requested that all commenters be civil. He requested that all commenters be respectful of this Board as a legislative body and its function.

LEGAL MATTERS

PUBLIC COMMENTS

Michael Zimmer commented on the Modification of Easement Agreement for 84 North Country Club Drive.

**MODIFICATION OF EASEMENTS AGREEMENT – 84 N. COUNTRY CLUB DRIVE
APPROVED**

Attorney Koegel addressed the Board, reviewing the request for modifications of the Easement Agreement for 84 North Country Club Drive, and responded and clarified for the Board their questions and concerns. Thereafter, a motion to approve the modifications of the Easement Agreement was offered by Supervisor Smith, seconded by Councilmember Townsend, and voted on by members as follows: Ayes: Beckford, Koshykar, Munzinger, Townsend and Smith. Nays: none.

The Resolution was declared carried as follows:

RESOLVED, that the Town Board authorize the Supervisor to enter into an agreement with Mr. and Mrs. Zimmer, as owners of the property located at 84 North Country Club Drive, to modify the sanitary sewer easements held by the Town on that property, in accordance with a proposed Modification of Easements Agreement submitted herewith.

Minutes of the Town Board for March 16, 2021

FINANCIAL MATTERS

PUBLIC COMMENTS

No comments were offered regarding Financial Matters.

SURPLUS INVENTORY APPROVED

A Resolution to approve the proposed inventory for the Town Board to declare surplus and to be removed from the Town's inventory was offered by Deputy Supervisor Munzinger, seconded by Councilmember Beckford, and voted on by members as follows: Ayes: Beckford, Koshykar, Munzinger, Townsend and Smith. Nays: none.

The Resolution was declared carried as follows:

RESOLVED, that the following equipment items be declared surplus/junk and be removed from the Town's inventory.

<u>Asset #</u>	<u>Year</u>	<u>Description</u>	<u>Department</u>	<u>Cost</u>	<u>Disposition</u>
017834	2014	Line trimmer	Highway	\$ 263.96	Junked
018410	2018	Pole saw	Highway	\$ 498.96	Junked
020012	2019	Tool box	Highway	\$ 529.00	Junked
016398	2007	Leaf blower	Highway	\$ 344.00	Junked
016396	2007	Leaf blower	Highway	\$ 376.00	Junked
018806	2016	Wheelbarrow	Highway	\$ 127.15	Junked
018996	2017	Wheelbarrow	Highway	\$ 136.50	Junked
018106	2015	Chain saw	Highway	\$ 708.06	Junked
016399	2007	Drill	Highway	\$ 188.00	Junked
016979	2010	Drill driver	Highway	\$ 176.88	Junked
016464	2009	Chain saw	Highway	\$ 479.00	Junked
016397	2007	Leaf blower	Highway	\$ 344.00	Junked
016122	2006	Dryer	Highway	\$ 198.00	Junked
016416	2008	Spray tank	Highway	\$ 376.00	Junked
016420	2008	Pole saw	Highway	\$ 520.00	Junked
016958	2009	Dirt slinger	Highway	\$3,146.12	Junked
016977	2010	Kenwood radio	Highway	\$ 691.93	Junked
017192	2012	Backpack sprayer	Highway	\$ 129.99	Junked
017197	2012	Water heater	Highway	\$ 998.83	Junked
017255	2013	Gas detectors	Highway	\$ 610.00	Junked
013530	1998	Drill	Highway	\$ 195.00	Junked
014077	2003	Jigsaw	Highway	\$ 579.00	Junked
014076	2003	Circular saw	Highway	\$ 579.00	Junked
013531	1998	Trim saw	Highway	\$ 195.00	Junked
016433	2008	Drill press	Highway	\$ 390.00	Junked
017182	2012	Refrigerator	Highway	\$1,051.00	Junked
017183	2012	Refrigerator	Highway	\$1,051.00	Junked
011790	1987	Tire changer	Highway	\$1,425.00	Junked
014405	2006	Desk	Highway	\$ 158.00	Junked
013512	1997	Hydraulic jack	Highway	\$ 789.00	Junked
011153	1989	Aluminum tripod	Highway	\$ 119.00	Junked
017296	2011	Ford 6 wheel dump truck	Highway	\$26,109.77	Auction
017295	2011	Ford 1 ton 420 truck	Highway	\$35,561.00	Auction
016707	2009	International 6 wheel brush truck	Highway	\$85,349.00	Auction

BUDGET TRANSFER APPROVED

Minutes of the Town Board for March 16, 2021

Commissioner Paul Schenkel reviewed for the Board the requested Budget Transfer for the successful Community Gardens, explaining that this would enable the Town to expand its garden plots, adding more for a total of 87 plots. Thereafter a Resolution to approve the Budget Transfer was offered by Deputy Supervisor Munzinger, seconded by Councilmember Townsend, and voted on by members as follows: Ayes: Beckford, Koshykar, Munzinger, Townsend and Smith. Nays: none.

The following Resolution was declared carried as follows:

RESOLVED, that the following budget transfer is approved:

- That \$6,500.00 be transferred from 1.1990.4000.1.1 (WT – Contingency) to 1.7110.4003.0016.0020 (WT – Parks Maintenance Thornell Farm Park) to pursue the expansion of the Community Garden.

MARCH VOUCHERS APPROVED

A Resolution to approve the proposed vouchers was offered by Deputy Supervisor Munzinger, seconded by Councilmember Beckford, and voted on by members as follows: Ayes: Beckford, Koshykar, Munzinger, Townsend and Smith. Nays: none.

The Resolution was declared carried as follows:

RESOLVED, that the March 2021 vouchers No. 150375 through 150694 in the amount of \$281,498.64 are approved for payment.

UPDATE REGARDING COVID RELIEF BILL

Upon request and inquiry, Finance Director Brian Luke gave a brief update to the Board regarding the prospects of the Covid Relief Act for federal funding. Finance Director Luke reported that early estimates indicate the Town could receive potentially \$3,220,000.00. However, he cautioned that there are specific allowable uses for the money, and, the information that he has received notes that it is subject to change. At this time, information received indicates that funds may be used for the following purposes:

- Costs associated with responding to the COVID-19 public health emergency or its negative economic impacts, including but not limited to, assistance to household, small businesses, and nonprofits or aid to impacted industries such as tourism, travel, and hospitality.
- To support workers performing essential work during the COVID-19 public health emergency by providing premium pay to eligible workers or by providing grants to eligible employers that have eligible workers who perform essential work.
- To cover revenue losses caused by the COVID-19 public health emergency.
- To make necessary investments in water, sewer, or broadband infrastructure.

Finance Director Luke cautioned members that the information he is giving them is very preliminary and is subject to change, but that he will update the Board as more information becomes available.

OPERATIONAL MATTERS

PUBLIC COMMENTS

Jon Sussman commented on Engagement of a Grant Writer.

PUBLIC HEALTH EMERGENCY PLAN ADOPTED

Supervisor Smith introduced the proposed adoption of the Public Health Emergency Plan, noting and thanking several staff members who were a part of the committee formed to formulate this plan, including Chief of Staff Spencer Bernard, Commissioner of Public Works Paul Schenkel, Fire Marshal Kelly Cline, Town Attorney Robert Koegel, Finance Director Brian Luke, Assistant to Commissioner Renee McQuillen, Personnel Director Cheryl Fleming, and Maintenance Foreman Randall Lewis. Commissioner Schenkel introduced Fire Marshal Cline, as the lead on this committee, to speak regarding this plan. Fire Marshal Cline reviewed the history of the plan, noting that the Town has had an Emergency Plan in place for a number of years, but this particular plan, which has been mandated by the Governor to be adopted by April 1, is more specific to a medical health emergency and includes practices and procedures that have been taken in the last year due to the pandemic. She noted that most of the practices and procedures have already been put in place since the pandemic began, but this

Minutes of the Town Board for March 16, 2021

document memorializes these practices and incorporates them into our Employee Handbook and Personnel Rules.

There was some discussion regarding emergency communication to staff, as well as residents, during emergency situations, and how funding may be used to expand or develop information, databases and technology to get the information out to the staff and the public, when necessary. Commissioner Schenkel and Fire Marshal Cline indicated the various ways that the Town already has in place and how it has utilized systems like "hyper-reach" through emergency services operations and the possibility of developing a registration database to expand its reach.

After some additional discussion and comments of thanks to the committee, the Resolution to adopt the Public Health Emergency Plan was offered by Councilmember Beckford, seconded by Councilmember Townsend, and voted on by members as follows: Ayes: Beckford, Koshykar, Munzinger, Townsend and Smith. Nays: none.

The Resolution was declared carried as follows:

RESOLVED, that the Town Board of the Town of Pittsford adopt the "Public Health Emergency Plan" and authorizes that said plan be incorporated into the Employee Handbook and Personnel Rules.

ENGAGEMENT AND CONTRACT FOR GRANT WRITER APPROVED AS AMENDED

Finance Director, Brian Luke, reviewed the proposed recommendation for engagement and approval for J. O'Connell & Associates as a grant writer for the Town for the year 2021, noting that they are a NYS MWBE business. It was also noted that this is a contract for professional services, and, therefore, does not require an RFP for this proposal. This grant writer has worked with many municipalities over many years successfully, and Finance Director Luke has worked in East Rochester with this grant writer and they come highly recommended by the Administrator of East Rochester.

Town Attorney Koegel noted that there were two (2) typos within the document that he recommends to be amended as follows:

Page 2, No. 2(B) GRANTS ADMINISTRATION - The hours noted in parenthesis currently as 14 hours, should be amended to read: (34 hours); and the last sentence should be amended to read "fee reaches \$2,550," (*not* \$2,250).

Following some discussion, and responding to the resident comments, a Resolution to approve the engagement and contract for grant writer services with J. O'Connell & Associates as amended was offered by Supervisor Smith, seconded by Deputy Supervisor Munzinger, and voted on by members as follows: Ayes: Beckford, Koshykar, Munzinger, Townsend and Smith. Nays: none.

The Resolution was declared carried as follows:

RESOLVED, that J. O'Connell & Associates, Inc. be and hereby is engaged to write grant applications on behalf of the Town of Pittsford; and be it further

RESOLVED, that for purposes of giving effect to the foregoing resolution, the attached form of contract between the Town and J. O'Connell & Associates, Inc. be and hereby is in all respects, approved as amended; and be it further

RESOLVED, that the Town Supervisor be and hereby is authorized to execute such contract on behalf of the Town.

PERSONNEL MATTERS

PUBLIC COMMENTS

No public comments were offered regarding Personnel Matters.

Minutes of the Town Board for March 16, 2021

HIRING RESOLUTION APPROVED

A Resolution to approve the proposed recommendations for new hires and a status change was offered by Deputy Supervisor Munzinger, seconded by Supervisor Smith, and voted on by members as follows: Ayes: Beckford, Koshykar, Munzinger, Townsend and Smith. Nays: none.

The Resolution was declared carried as follows:

RESOLVED, that the following personnel be and hereby is approved for the date of hire as recommended.

Name	Dept	Position	Salary	Effective Date
Anastasia Taggart	Library	Library Aide – PT	\$15.24/hr	03/29/2021
Vi 'Toria Nguyen	Court	Court Clerk – FT	\$30.10/hr	04/05/2021
Peter Ciarico	Parks	Laborer – Seasonal	\$15.25/hr	04/05/2021

Be it further

RESOLVED, that the Town Board approves the appointment for the following employee(s):

Name	Position	Reason for Change	Salary	Effective Date
Pamela Thurber	Clerk to Town Justices	Retirement of current Clerk/ Training of new Court employees	\$35.58	04/05/2021

OTHER BUSINESS

Supervisor Smith asked for the Board’s preference for arranging interviews for the Equity Advisory Committee. Members discussed whether all of the board members interview each candidate, or if the interviews are conducted the same way they are for the Town volunteer boards, whereby two Town Board members interview the candidates, each two interviewing a few of the candidates, so that all Town Board members have the opportunity to interview a few of the candidates. Following discussion the Board agreed that the basic questions for interviews for this committee should be different from the standard questions for Volunteer Board members and for this purpose Board members can offer their suggestions for all to consider. Once decided, the Board will schedule interviews.

Councilmember Koshykar referred to a document entitled Code of Ethics that she circulated to Board members and noted that it has been referred to the Town Attorney for review. The Board briefly discussed this item. Councilmember Beckford supported the review and update to the Code of Ethics, indicating a desire to have it codified. Deputy Supervisor Munzinger noted that she has some concerns about some portions of this proposal. She supports the Town Attorney’s review and is concerned that a major project such as updating the Town’s existing code of ethics requires a great deal of work and attention over time and questions whether this is reasonable to do now, when the Board is involved in the Zoning Code update, about to begin on the Equity Advisory Committee, and other projects. Supervisor Smith noted that before overhauling any policy, typically the process begins with identifying a need to update it or replace it, and therefore the initial focus should be assessing need, i.e., what has come up that requires us to look at our current Code of Ethics? He stated that a first step is the review by the Town Attorney and that he had asked the Personnel Director to participate in the review as well. He stated that overhauling a policy statement like this involves a process that must be done with deliberation and care, over time. Board members discussed completing the Zoning Code update first, before beginning another major policy update. Deputy Supervisor Munzinger added that she did not feel it was appropriate to continue discussion of this item at this time, as the public has not seen the proposal and in the interest of transparency further discussion should wait until something goes on the agenda.

Councilmember Beckford asked the Finance Director to determine the fiscal impact on the Town of increasing the minimum wage paid to full-time hourly staff from the current \$13.50 per hour to \$15/hr.

Councilmember Townsend spoke in concert with Supervisor Smith’s earlier comments regarding the need for civility, in all forms of communication, whether it is in person, at a meeting or on the internet, reminding everyone

Minutes of the Town Board for March 16, 2021

that we are neighbors to each other and should realize that we all still have many things in common and should respect one another's views and opinions, even if they are not our own.

PUBLIC COMMENTS

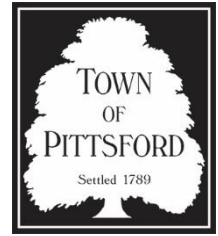
Resident Jon Ferris commented.

Having no further business to discuss, the Supervisor adjourned the meeting at 7:38 p.m.

Respectfully submitted,

Linda M. Dillon
Town Clerk

MEMORANDUM



To: Town Board Members

From: Robert B. Koegel

Date: April 1, 2021

Regarding: 3600 Clover Street, Partial Release of Conservation Easement

For Meeting On: April 6, 2021

Bridleridge Farms LLC is the owner and developer of a 122-lot residential subdivision on both sides of Clover Street south of the NYS Thruway. About one-half of the property is subject to an open space conservation easement held by the Town.

On the east side of Clover Street, there are several large, vacant subdivided lots. Among those lots are contiguous lots 117 and 118, designated as 3600 and 3590 Clover Street, respectively. Bridleridge Farms would like to adjust the lot lines of lots 117 and 118 and reduce the size of the conservation easement on lot 117 in order to balance the comparative sizes of lots 117 and 118 and allow greater flexibility in the development of both lots.

In order to accomplish these goals, the developer needs the approval of both the Planning Board, for the lot line adjustment and the concept of reducing the amount of open space conservation easement, and the Town Board, for the release of a portion of the easement on lot 117. Bridleridge Farms has already obtained the approval of the Planning Board, as appears from the Planning Board resolution adopted March 22, 2021, a copy of which is submitted herewith.

It is important to note that the lot line adjustment and the partial release of conservation easement land will not result in any more building lots or new homes. Moreover, while the requested release affecting lot 117 would reduce the amount of land subject to the conservation easement over the entire subdivision by about 1.4 acres, there would still be more than 109 acres of land subject to the Town's open space conservation easement, which is about 3 acres more than required by zoning. No sensitive environmental features have been identified.

Submitted herewith for your consideration is a "Partial Release of Conservation Easement," which includes a legal description of the easement to be released and an instrument survey. A copy of a letter from the developer requesting the changes is also submitted herewith.

RESOLUTION

I move that the Town Board authorize the Town Supervisor to sign the attached proposed "Partial Release of Conservation Easement" involving the Town's easement located on 3600 Clover Street. This resolution is subject to permissive referendum, and the Town Clerk is directed to post and publish the required notice of such permissive referendum.

PARTIAL RELEASE OF CONSERVATION EASEMENT

THIS PARTIAL RELEASE, made the _____ day of April, 2021, by the Town of Pittsford, a municipal corporation with its principal office at 11 South Main Street, Pittsford, New York 14534 ("Releasor") to Bridleridge Farms LLC, a domestic limited liability company, having an address of 30 Grove Street, Pittsford, New York 14534 ("Releasee").

WITNESSETH:

WHEREAS, the Releasor was granted a Conservation Easement ("Easement") from the Releasee, dated September 5, 2019, and recorded in the Monroe County Clerk's Office on September 16, 2020, in Liber 12392 of Deeds, at Page 97, over certain parcels of real property, including the parcel located at 3600 Clover Street, in the Town of Pittsford, County of Monroe and State of New York; and

WHEREAS, the Releasor, by Town Board Resolution on April 6, 2021, has determined that a Partial Release of the aforesaid Easement is reasonable and will not result in a hardship to the Releasor, and that the remaining portion of the Easement will be sufficient for the purposes of the Easement;

NOW, THEREFORE, in consideration of the facts and circumstances as set forth above, the Releasor herein does hereby release from the aforesaid Easement the property described on "Schedule A" and depicted on "Schedule B," both attached hereto and made a part hereof.

Property Address: 3600 Clover Street, Pittsford, New York 14534
Tax Account Number: 191.01-1-55

TOWN OF PITTSFORD, NEW YORK

By: _____
William A. Smith, Jr., Supervisor

STATE OF NEW YORK)
COUNTY OF MONROE) SS:

On the _____ day of April, 2021, before me, the undersigned, a Notary Public in and for said State, personally appeared William A. Smith, Jr., Supervisor, personally known to me or proved to me on the basis of satisfactory evidence to be the individual whose name is subscribed to the within instrument and acknowledged to me that he executed the same in his capacity, and that by his signature on the instrument, the individual, or the person upon behalf of which the individual acted, executed the instrument.

Notary Public

Schedule A

2165SA

MRP

3/30/21

Description of A Portion of Conservation Easement 'C' To Be Released

ALL THAT TRACT OR PARCEL OF LAND containing 1.461 acres more or less, situate in the Phelps and Gorham Purchase, Township 12, Range 5, Town Lot 42, Town of Pittsford, County of Monroe, and State of New York, as shown on the drawing entitled "Bridleridge Farms, Section 1, Portion of Conservation Easement 'C' To Be Released" prepared by BME Associates, drawing number 2165SA-82, dated March 30, 2021, being more particularly bounded and described as follows:

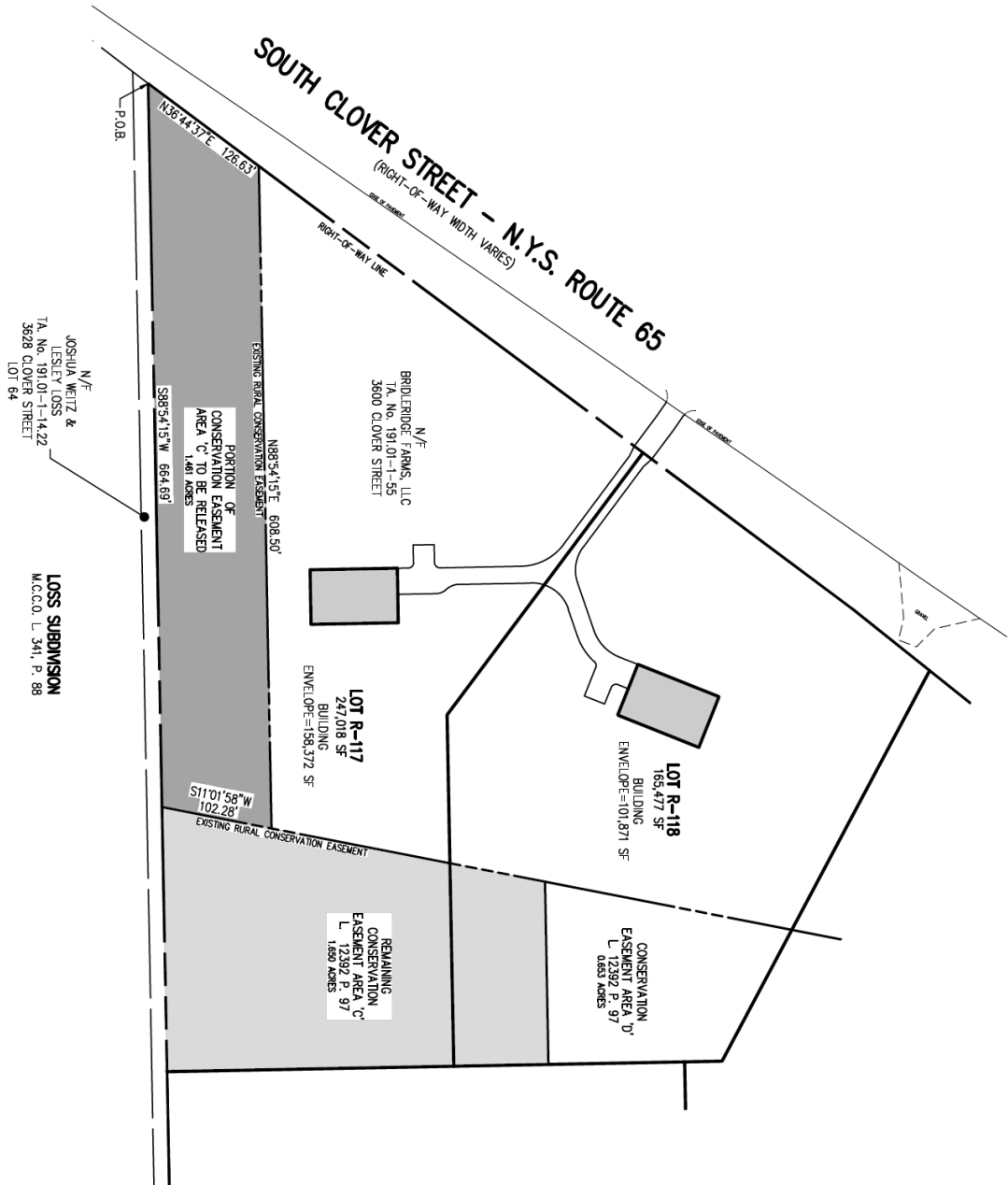
Beginning at a point, said point being the intersection of the northerly boundary line of Joshua Weitz & Lesley Loss (T.A. No. 191.01-1-14.22) with the easterly right-of-way line of South Clover Street (N.Y.S. Route 65) (Right-of-Way Width Varies); thence

1. N 36°44'37" E, along said easterly right-of-way line of South Clover Street, a distance of 126.63 feet to a point; thence
2. N 88°54'15" E, a distance of 608.50 feet to a point; thence
3. S 11°01'58" W, a distance of 102.28 feet to a point on the aforementioned northerly boundary line of Weitz & Loss; thence
4. S 88°54'15" W, along said northerly boundary line of Weitz & Loss, a distance of 664.69 feet to the Point of Beginning.

Schedule B



P:\2165SA\Drawings\Final\2165SA Layout_Base RESUB 117-118.dwg



N/F
JOSHUA WETZ &
LESLIE LOSS
TA No. 191.01-1-14.22
3628 CLOVER STREET
LOT 64

LOSS SUBDIVISION
M.C.C.O. L 341, P. 88

GRAPHIC SCALE



(IN FEET)
1 inch =100 ft.

PHELPS & CORHAM PURCHASE, TOWNSHIP 12, RANGE 5, TOWN LOT 42

"CERTIFICATIONS INDICATED HEREON SHALL RUN ONLY TO THE PERSON FOR WHOM THE SURVEY IS PREPARED, AND ON HIS BEHALF TO THE TITLE COMPANY, GOVERNMENTAL AGENCY AND LENDING INSTITUTION LISTED HEREON, AND TO THE ASSIGNEES OF THE LENDING INSTITUTION. CERTIFICATIONS ARE NOT TRANSFERABLE TO ADDITIONAL INSTITUTIONS OR SUBSEQUENT OWNERS."

"THIS MAP AND THE INFORMATION SHOWN HEREON IS NOT TO BE USED WITH AN 'AFFIDAVIT OF NO CHANGE.' BME ASSOCIATES ASSUMES NO LIABILITY TO THE PARTIES NOTED HEREON OR TO ANY FUTURE OWNER, TITLE COMPANY, GOVERNMENTAL AGENCY, ATTORNEY, OR LENDING INSTITUTION IN THE EVENT THAT THIS MAP IS USED WITH AN 'AFFIDAVIT OF NO CHANGE,' OR SIMILAR INSTRUMENT."

"COPIES OF THIS SURVEY MAP NOT BEARING THE LAND SURVEYOR'S ORIGINAL INKED SEAL OR EMBOSSED SEAL SHALL NOT BE CONSIDERED TO BE A VALID TRUE COPY."

"UNAUTHORIZED ALTERATION OR ADDITION TO THIS SURVEY MAP IS A VIOLATION OF SECTION 7209, OF THE NEW YORK STATE EDUCATION LAW."

BME ASSOCIATES

ENGINEERS • SURVEYORS • LANDSCAPE ARCHITECTS

10 LIFT BRIDGE LANE EAST
FAIRPORT, NEW YORK 14450
PHONE 585-377-7360
FAX 585-377-7309

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BME Associates

**BRIDLERIDGE FARMS, SECTION 1
PORTION OF CONSERVATION EASEMENT "C" TO BE RELEASED
TOWN OF PITTSFORD MONROE COUNTY NEW YORK**

DRAWN BY: MRP
DATE: 3-30-21

SCALE: 1"=100'
DWG NO: 2165SA-82





Bridleridge Farms LLC

Quality is the Key

30 Grove Street
Pittsford, New York 14534
p 585.586.4521
f 585.586.8656

2/17/2021

Planning Board
Town of Pittsford
11 South Main Street
Pittsford, NY 14534

Dear Board Members,

We are proposing re-subdividing lots 117 and 118 in section 1 of the Bridleridge Farms subdivision. As part of this process, we are requesting to release excessive conservation easement area on the South of lot 117.

The re-subdivision creates no new building lots; it simply adjusts the lot line between the two lots to provide greater flexibility in the siting of homes on each lot while providing lots 117 and 118 with a similarly sized rear lot line. The re-subdivision is an administrative review process conducted by the Town DPW.

The request for release of excess conservation easement area on lot 117 also will provide greater flexibility for the lot's development. This includes flexibility for accessory structures, such as a small horse barn, which is a permitted use within the RRSP zone for lots of this size.

The conservation easement area to be released, contains no lands or natural features of importance as identified by the Town. The lands are dormant lands of the former land use and contain no woods, wetlands, viewshed, or other habitat or ecological features.

The area of conservation easement to be released is 1.46 acres located at the south end of lot 117. After the release, the total development open space/conservation easement area, in this subdivision, will be 109.10 acres. This amount continues to exceed the required open space of 106 acres by 3.10 acres.

If you require any additional information concerning this request, please contact our office. We can be available for any discussion that needs to take place.

Sincerely,

Jim Connaughton
Project Manager
Bridleridge Farms LLC

March 22, 2021

TOWN CLERK
TOWN OF
PITTSFORD, NY



**TOWN OF PITTSFORD
PLANNING BOARD**

2021 MAR 23 A 8 22

RESOLUTION

**Bridleridge Farms Section I
Conservation Easement Line Adjustment
Clover Street & Tobin Road
Tax #s 191.01-1-55; 191.01-1-56**

WHEREAS, Bridleridge Farms LLC, has submitted a formal request to the Planning Board for an adjustment to previously approved Open Space/Conservation Easement layout, with a letter of intent received February 17, 2021; and

WHEREAS, the applicant is requesting release of 1.46 acres of excess conservation easement area on lot 117 as part of a re-subdivision of lots 117 and 118 in Section 1 of Bridleridge Farms Subdivision, leaving a remaining 109.10 acres for the total open space/conservation easement area for the development, which is 3.05 acres over the required amount for open space; and

WHEREAS, the Planning Board as lead agency issued a negative declaration as part of the concept approval for the overall subdivision on December 11, 2017; and the proposed changes/adjustments represent no additional potential for environmental impacts; and

WHEREAS, Final Subdivision approval was granted on April 22, 2019; and

NOW, THEREFORE, upon consideration by the Planning Board, of all written and oral submissions and testimony by the Applicant, appropriate agencies and the public, the Planning Board having given this matter due deliberation and consideration; it is

RESOLVED, that the Planning Board of the Town of Pittsford agrees with the reduction in Conservation Easement and lot line adjustment as proposed, shown in the map attached hereto and described in the attached legal description, based upon the following Findings of Fact; and subject to compliance with the following Condition of Approval:

FINDINGS OF FACT

1. The area on Conservation Easement proposed for release has not been identified as a valuable wetland, woodlot, agricultural land, steep slopes or view shed.
2. The nearest home is more than 250 feet away from the area proposed for release.
3. After release of the 1.4 acres of Conservation Easement, the overall project will still provide more than 109 acres of Open Space Conservation Easement, which is 3 more acres than is required by zoning.
4. The proposed lot line adjustment is not a Town Board action.

5. The neighboring property of 3626 Clover Street, owned by Josh Weitz and Lesley Loss, submitted the following comment regarding the request for conservation easement release:

“Lesley and I have reviewed the attached files, and appreciate the time Doug spent discussing the proposed change with me today. Certainly the notion of losing a conservation buffer is never exciting; however, we are not actively opposed to the change and appreciate the town planning boards' willingness to inquire as to our thoughts.”

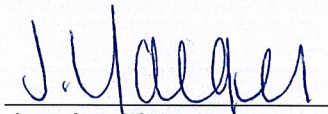
CONDITIONS OF APPROVAL

1. The easement release is subject to a Town Board action approving the release.

The within Resolution was motioned by Vice Chair Donlon seconded by Board Member Halldow, and voted upon by members of the Planning Board as follows:

David Jefferson	aye
Jeffrey Donlon	aye
John Halldow	aye
Kevin Morabito	absent
Sarah Gibson	aye
Paula Liebschutz	absent
John Limbeck	aye

Adopted by the Planning Board on March 22, 2021



Jessica Yaeger,
Secretary Planning Board

PITTSFORD LEGAL NOTICE

NOTICE OF ADOPTION OF A RESOLUTION SUBJECT TO PERMISSIVE REFERENDUM

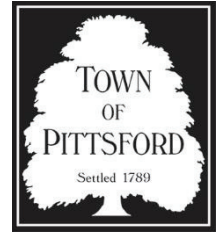
Notice is hereby given that on April 6, 2021 the Town Board of the Town of Pittsford, New York adopted a Resolution authorizing the Town Supervisor to execute a partial release of a conservation easement held by the Town on property located at 3600 Clover Street. Pursuant to Town Law, the Resolution is subject to a Permissive Referendum, a petition for which must be filed within thirty (30) days hereof. Copies of the Town Board minutes of the above Town Board Resolution may be obtained at the Town Hall from the Office of the Town Clerk.

Dated: April 6, 2021

Linda M. Dillon, Town Clerk
Town of Pittsford, New York

MEMORANDUM

To: Pittsford Town Board
From: Brian Luke, Director of Finance
Date: March 31, 2021
Regarding: Surplus Inventory
For Meeting On: April 6, 2021



Attached is a list of surplus inventory for the Town Board to declare surplus in order for it to be removed from the Town's inventory.

Be it resolved, that the attached list of equipment be declared surplus and be removed from the Town's inventory.

Asset #	Year	Description	Department	Cost	Disposition
17506	2013	FORD F-350 #338-1	Parks	25,967.00	Auction
17506B	2013	DUMP BODY FOR TRUCK # 338-1	Parks	7,389.00	Auction
16608	2010	JOHN DEERE X360 TRACTOR # 358	Parks	4,396.00	Auction
13901	2001	J.C. SMITH #80 STONE ROLLER	Highway	6,545.00	Auction
17803	2015	JACOBSEN R311T MOWER	Parks	56,302.00	Auction
12569	1994	ELIMINATOR TRAILER	Parks	2,745.00	Auction
11524	1978	OWENS TRAILER	Parks	1,550.00	Auction
14221	2005	M-SCOPE ATTACHMENT-METROCLAMP	Sewer	307.00	Auction
15902	2005	ROOT CUTTER AND CHAIN SCRAPER	Sewer	5,800.00	Auction
15943	2007	CHAIN SCRAPER & CENTERHEAD	Sewer	2,115.00	Auction
13575	1986	BLOWER, FASCO POWER CAT PORTABLE	Sewer	236.00	Auction
17267	2014	POLE PRUNER SHAFT	Sewer	485.00	Auction
17232	2011	ARTICULATING KEYBOARD PLATFORM	Sewer	236.21	Junked
18619	2018	WALL HEATERS	Bldg Maint.	166.50	Junked
20159	2020	STICK VACUUM	Bldg Maint.	113.99	Junked
12484	1988	SWIVEL DESK CHAIR	Supervisor	100.00	Junked

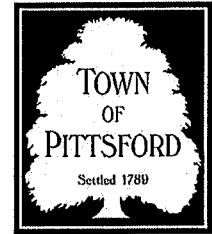
4/6/2021

Budget Transfers

Be it resolved that the following are approved:

That \$44,000.00 be transferred from 2.1990.4000.1.1 (PT – Contingency) to 2.8020.4401.0018.0001 (PT – Engineers Planning & Zoning) to continue with Zoning Code update.

MEMORANDUM



To: Town Board

From: Brian Luke, Director of Finance

Date: March 31, 2021

Regarding: Purchase Amount Authorization

For Meeting On: April 6, 2021

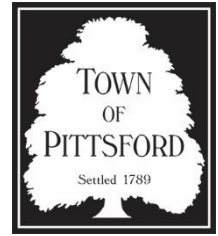
Currently, purchases for less than \$5,000 but more than \$1,000 require (1) a written request for goods and (2) quotes from 3 vendors. I recommend that this be changed to raise the lower threshold from \$1,000 to \$2,000.

My recommendation is based on discussions with Department Heads and my experience as an Auditor and CPA. Department Heads believe that this change will adjust for the inflation of prices over the years and allow them to use their time more efficiently. This change will increase operational efficiency while maintaining the purpose of our practices for smaller purchases.

If the Town Board agrees, the following resolution would be in order:

Resolved, that purchases by the Town for less than \$2,000 shall not require a written request for goods or multiple quotes and that this be reflected in applicable departmental guidelines and policies.

MEMORANDUM



To: Town Board

From: Brian Luke, Director of Finance

Date: March 31, 2021

Regarding: Fixed Asset Policy Update

For Meeting On: April 6, 2021

The fixed asset policy is the guideline that the Town follows when tracking inventory and capital assets. The policy establishes thresholds for when items need to be added to inventory. In addition, the policy determines when items are capitalized and depreciated on the Town's financial statements. After reviewing this policy, I recommend the following change: Fixed assets with a minimum value of \$500.00 and a useful life of one (1) year or more and physical characteristics not appreciably affected by use or consumption shall be inventoried and recorded on an annual basis. Please reference the document "Updated Fixed Asset Policy" to see the proposed changes highlighted in yellow. The previous version of this document used a threshold of \$100.

My recommendation is based on discussions with Department Heads and my experience as an Auditor and CPA. Department Heads believe that this change will adjust for the inflation of prices over the years and allow them to use their time more efficiently. This change will increase operational efficiency while upholding the integrity and intent of the policy.

Be it resolved, that the Director of Finance is authorized to make the highlighted changes to the Fixed Asset Policy.

Furthermore, be it resolved, that the "Updated Fixed Asset Policy" be adopted.

Town of Pittsford Fixed Asset Policy

The Town Supervisor or his/her designee shall be responsible for maintaining a continuous and accurate inventory of equipment owned by the District in accordance with "The Uniform System of Accounts for Towns."

All supplies and equipment purchased and received by the Town shall be checked, logged, and stored through an established procedure.

The Director of Finance shall be responsible for accounting for general fixed assets according to the procedures outlined by the Uniform System of Accounts for Towns and GASB Statement 34 Regulations.

These accounts will serve to:

- a) Maintain a physical inventory of assets;
- b) Establish accountability;
- c) Determine replacement costs; and
- d) Provide appropriate insurance coverage.

Fixed assets with a minimum value of **\$500.00** and a useful life of one (1) year or more and physical characteristics not appreciably affected by use or consumption shall be inventoried and recorded on an annual basis. Fixed assets shall include land, buildings, and equipment.

The Board shall establish a dollar threshold as a basis for considering which fixed assets are to be depreciated. Such threshold shall ensure that at least eighty percent (80%) of the value of all assets is reported. However, it is recommended that such threshold shall not be greater than \$10,000 (ten thousand dollars). A standardized depreciation method and averaging convention shall also be established for depreciation calculations.

Fixed assets acquired having a value equal to or greater than the established threshold are considered depreciable assets and shall be inventoried for the purposes of GASB 34 accounting practices and placed on a depreciation schedule according to its asset class and estimated useful life as stipulated by the New York State Comptroller's Office or the Internal Revenue Service (IRS).

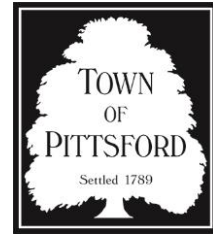
Assets shall be recorded at initial cost or, if not available, at estimated initial cost; gifts of fixed assets shall be recorded at estimated fair value at the time of the gift. A property record will be maintained for each asset and will contain, where possible, the following information:

- a) Date of acquisition;
- b) Description;
- c) Cost or value;
- d) Location;
- e) Asset type;
- f) Estimated useful life;
- g) Current value;
- h) Salvage value;
- i) Date and method of disposition; and

The Director of Finance shall arrange for the annual inventory of Town property, equipment and material. Any discrepancies between an inventory and the Town's property records on file should be traced and explained.

Memorandum

To: Supervisor Smith, Town Board Members
From: Carolyn J Casey, Animal Control Officer
Date: March 26, 2021

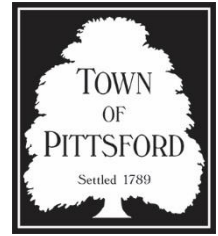


Regarding: Drive-Thru - Annual Rabies Clinic
For Meeting: April 6, 2021

A service Pittsford has provided to its residents for years, in partnership with the Monroe County Department of Health, is a free Rabies Vaccination Clinic. Due to COVID precautions, after consultation with the County, we propose to hold this year's Clinic as a Drive-Thru Clinic on Thursday May 13, 2021 from 4:30 – 7:30 pm in the Town Highway Garage. The County's Department of Health will provide the vaccine, rabies tags, and certificates of vaccination. Veterinarian Dr. Larry Silberg and a vet tech from Doorbell Vet will administer the vaccinations. The cost of the clinic to the Town will not exceed \$500.00.

RESOLVED, that the Town Board hereby approves expenditure of up to \$500.00 for a free Drive-Thru Rabies Clinic to be held at the Town Highway Garage on Thursday May 13, 2021 from 4:30 pm to 7:30 pm.

MEMORANDUM



To: Pittsford Town Board

From: Paul Schenkel - Commissioner of Public Works

Date: March 30, 2021

Regarding: Authorize Pittsford Little League Vending Permit for Habecker Baseball Fields

For Meeting On: April 6, 2021

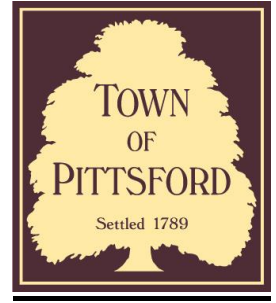
Ladies and Gentleman

Vincent Toscano, from Pittsford Little League has again requested a "Food Vending Permit" to sell from a portable vending unit at the Town owned Habecker Baseball Fields located at 34 East St. The vending unit will be operated seven days a week, from the hours of 8:00 AM to 8:00 PM from May 1, 2021 through October 31, 2021.

The attached proposed "Vending Permit" details the conditions of the arrangement, including a requirement that the Vendor have all necessary health and safety certifications and insurance, naming the Town as additional insured. The proposed vending fee of \$100.00 will be waived for a not for profit group.

In the event the Town Board determines that the proposed action will be taken, the following oral Resolution language is suggested:

Resolved, that based on the recommendation of the Commissioner of Public Works, Town Board approves the proposed Food Vending Permit to Pittsford Little League to operate a vending unit on the Town owned Habecker Baseball Fields located at 34 East St., from May 1, 2021 through October 31, 2021 and that the Town Supervisor is authorized to sign the permit.



Pittsford Little League
2 Hunters Run
Pittsford, NY 14534

VENDING PERMIT

The Town of Pittsford (“Town”) hereby issues a vending permit to the above (“Vendor”) to allow the sale of food from a small portable vending unit to be temporarily located at **Habecker Fields at 34 East St.** for the period from **May 1, 2021 - October 31, 2021**. The terms and conditions of this Permit are as follows:

- Vending hours shall be from **5:30PM – 8:30PM, Monday – Friday** and **8:00AM to 8:00PM, Sunday - Saturday** at **Habecker Fields at 34 East St.** The Town will provide a schedule of field use to the Vendor.
- The Vendor shall provide to the Town a valid certificate of insurance covering all of the Vendor’s operations under this permit, with the Town listed as an “Additional Insured”.
- The Vendor shall be responsible to obtain and provide the Town with copies of all health and safety certifications, such as licenses, inspections, and the like required to operate the Vendor’s food sale operation.
- The Vendor’s vending unit shall not be left unattended.
- All of the Vendor’s equipment and materials shall be removed from the site at the end of each service time period. The Vendor shall be responsible for cleanup and removal of all debris generated by and/or associated with the food sale operation.
- The Vendor shall locate the vending unit in such a manner as not to inhibit maintenance of the area by Town staff. The specific location of the unit on the site shall be subject to review and approval by the Commissioner of Public Works.
- A Vending Permit Fee shall be assessed at a rate of \$100.00 per month, to be payable on or before the first of each month. (Exempt, not for profit group)
- The Vendor shall protect, defend, indemnify and hold harmless the Town from any and all claims, costs, damages, liabilities and expenses (including reasonable attorneys’ fees) of any nature whatsoever for injury, death to persons or property damage arising out of or in any way related to the Vendor’s operations.
- The Town reserves the right to terminate this Permit at any time.

Town Supervisor: _____ Date: _____

Vendor: _____ Date: _____

MEMORANDUM

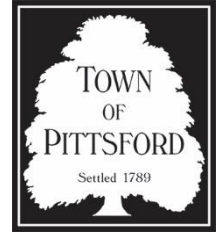
To: Pittsford Town Board

From: Paul Schenkel - Commissioner of Public Works

Date: March 31, 2021

Regarding: Approval of Assignment of Lease

For Meeting On: April 6, 2021



Ladies and Gentlemen:

The Town of Pittsford leases certain parcels of Town-owned land to local farmers. Each of the parcels is currently under a three-year lease that ends on December 31, 2022. Silco Farms LLC has notified the Town that due to the impending retirement of Mike and Jim Silco, it will not continue farming the 18.0 acre parcel on Hedge Wood Lane for the remainder of the lease term.

In order to keep this land under cultivation, it will be necessary to approve an assignment of the leasehold interest to another farmer. Jared Brush, of Hidden Springs Farms, has approached the Town, asking to take over the farming of the property leased by Silco Farms. The assignment would not change any provision of the lease except for the name of the Lessee. This includes the term of the lease, which will expire on December 31, 2022.

In the event the Town Board determines that the proposed action should be taken, the following Resolution language is suggested:

Resolved, that the Supervisor be and hereby is authorized to approve an assignment of the lease dated March 3, 2020 between the Town of Pittsford and Mike Silco, Silco Farms LLC, to Hidden Springs Farm LLC, with all current provisions of the lease remaining unchanged except for the name of the Assignee/Lessee.

FARM LEASE

THIS AGREEMENT is made as of the 3rd day of March, 2020 between the TOWN OF PITTSFORD, a municipal corporation with its offices located at 11 South Main Street, Pittsford, New York (hereinafter the "Lessor") **Mike Silco, Silco Farms LLC of 85 Cole Road, Pittsford, Monroe County, New York 14534** (hereafter the "Lessee").

1. Property and Term. Lessor hereby demises and leases to Lessee and Lessee does hereby hire and take from the Lessor certain land presently owned by Lessor, located at the property, **Hedgewood Lane consisting of approximately 18 acres** and appurtenances thereto (the "Property") as more particularly described on Exhibit A attached hereto and made part hereof for a term **beginning on January 1, 2020 and ending on December 31, 2022.**

2. Rent. Lessee covenants to pay Lessor a **rent in the amount of \$450.00**, payable without notice, demand or offset on November 30 of each year of the three (3) year Lease. There shall be a late charge of five percent (5%) if payment in full is not made by the due date. Payments not made within fifteen (15) days of the due date shall accrue interest at fifteen percent per annum (15%) from the date when due.

3. Use. Lessee shall use the Property for farming purposes and for no other purposes whatsoever. Lessee agrees to manage the farm in a good and husband like manner, and with special regard to such portions thereof as are arable. **Lessee shall adhere to erosion control requirements as specified in the USDA Soil Conservation Service "Conservation Compliance Plan" for the Property in addition to other soil erosion control requirements as may be set forth by the Lessor.** Lessee agrees to keep the Property in good order and repair for farming purposes. Lessor reserves the right to erect signs on the Property designating it as Lessor-owned land. Lessee shall erect no signs on the property or construct any improvements thereon without the consent of Lessor. Lessor will not assume responsibility for damage to the crops by the public.

4. Liability Insurance: Indemnification. During the term of the Lease and any extension thereof, Lessee agrees to maintain and to pay for the following insurance, with an insurance company or companies, licensed to do business in the State of New York.

At least \$2,000,000 general liability for personal injury per accident or occurrence
At least \$100,000 property damage

Lessee shall deliver a copy of such policy or an appropriate certification of insurance to the Lessor prior to the execution date of this Lease and thereafter a similar copy of a certificate annually prior to the anniversary date of the execution of this Lease. All such policies shall provide that Lessor is named as an additional insured and that such insurance may not be cancelled unless Lessor and any other insured is notified in writing not less than thirty (30) days prior to any such cancellation.

Lessee agrees that, except for the negligence or willful misconduct of the Lessor or its agents, employees and invitees, it will indemnify and save Lessor harmless from and against any and all liabilities, losses, damages, costs, expenses, (including attorneys' fees), suits, judgments and claims for injury or damage to person or property, arising during the term out of the use, occupation, operation, possession or control by the Lessee of the Property. Lessee's obligation under this section shall survive the termination of the Lease.

5. Assignment and Subletting. This Lease shall not be assigned nor shall all or any portions of the Property be sublet without the consent of Lessor. Any attempted assignment or sublet shall be void.

6. Leaf Composting. Lessor has the right to from time to time have leaf compost incorporated into the soil on the Property. In determining when to incorporate leaf compost, Lessor shall consider site conditions, crop rotations and Lessee's availability to assist. Lessee agrees to cooperate in incorporating the leaf compost into the soil provided that Lessor shall be responsible for:

- (a) delivery of compost to a mutually agreed upon portion of the site;
- (b) providing a front-end loader and spreader for use in spreading of the compost;
- (c) providing soil testing prior and subsequent to spreading and incorporation of the compost;

Lessee shall be responsible for:

- (a) providing a tractor and operator for spreading of the compost, being compensated by Lessor at a total rate of Twenty-Five Dollars (\$25.00) per hour for the tractor and operator and Ten Dollars (\$10.00) per hour for a loader operator if required;
- (b) spreading compost at a uniform application depth not to exceed two inches (2"); and
- (c) incorporation of the compost into the farmland soils.

7. Compliance with Laws. Lessee, in the use, occupation, operation, possession and control of the Property, shall comply with all requirements of all laws, orders, ordinance, rules and regulations of federal, state, county, town and municipal authorities and with any direction of any public officer or officers, pursuant to law.

8. Mechanics Liens. Lessee shall not allow liens to be filed against the Property, or Lessee's interest in the Property by reason of work, labor, services or materials supplied to Lessee. If any such Lien shall at any time be filed, Lessee shall cause the same to be discharged of record or bonded within thirty (30) days after the date of filing. If Lessee shall fail to discharge or bond any such lien within such period then, in addition to any other right or remedy of Lessor, Lessor may, but shall not be obligated to, procure its discharge.

9. Events of Default. Any or more of the following events shall constitute an "Event of Default":

- (a) failure of Lessee to pay all rent within ten (10) days after written notice to Lessee that rent is past due; or
- (b) failure of Lessee to perform or comply with any of the other terms, covenants or conditions of this Lease, within twenty (20) days after written notice thereof from Lessor to Lessee, except that in connection with an Event of Default, other than those referred to in the paragraph (a) of this Section, not susceptible of being cured with due diligence within twenty (20) days, the time for Lessee to cure shall be extended for such time as may be necessary to cure with all diligence, provided that Lessee commences property and proceeds diligently to cure and further provide that such period of time shall not be so extended as to subject Lessor to any civil or criminal liability or forfeitures; or
- (c) If Lessee shall file a voluntary petition in bankruptcy or shall be adjudicated a bankrupt or insolvent, or shall file any petition or answer seeking any reorganization, arrangement, imposition, readjustment, liquidation, dissolution or similar relief under the present or any future federal bankruptcy act or any other present or future applicable federal, state or other statute or law or shall seek or consent to or acquiesce in the appointment of any trustee, receiver or liquidator of Lessee or of all or any substantial part of its properties or of the Property; or
- (d) if within sixty (60) days after the commencement of any proceeding against Lessee seeking any reorganization, arrangement, composition, readjustment, liquidation, dissolution or similar relief under the present or any future federal bankruptcy act or any other present or future applicable federal, state or other statute or law, such proceeding shall not have been dismissed, or if, within sixty (60) days after the appointment, without the consent or acquiescence of Lessee, of any trustee, receiver or liquidator of Lessee or of all or any substantial part of its properties or of the Property, such appointment shall not have been vacated or stayed on appeal or otherwise, or if, within sixty (60) days after the expiration of any such stay, such appointment shall not have been vacated.

10. Remedies.

(a) Right to Terminate. If an Event of Default occurs and is not cured within any applicable grace period, Lessor may give written notice to Lessee specifying the Event of Default and stating that this lease and the term shall expire and terminate on the date specified in the notice, which date shall be at least ten (10) days after the date of this notice. Upon the date specified in the notice this Lease and the term, and all rights of Lessee under this Lease, shall terminate.

(b) Right to Re-enter. If any Event of Default occurs and is not cured within any applicable grace period, Lessor may: (a) immediately or at any time re-enter the Property, or any part thereof, by summary proceeding or by any suitable action or proceeding at law, or by force or otherwise, without being liable to indictment, prosecution or damage therefore; or (b) repossess the same, and remove any persons or property therefrom, using such force as may be necessary, without being in any manner guilty of trespass, eviction or forcible entry or detainer, and without relinquishing Lessor's right to Rent or any other right given Lessor by this Lease or by operation of law.

(c) Right to collect Accrued Rent. In the event of any termination of this Lease by the Lessor, Lessee shall thereupon pay to Lessor all rent and any other amounts payable by Lessee to Lessor up to the time of such termination of this Lease and shall also pay to Lessor any damages that Lessor incurs including reasonable attorney's fees and associated court costs. Notwithstanding any such termination, Lessee shall remain liable for all rents remaining as if the Lease had not been terminated, and Lessor's reasonable attorneys' fees in the connection with such termination.

(d) Remedies Cumulative. Nothing in this section shall limit or preclude the recovery by Lessor from Lessee of any sums or damages, Lessor may lawfully be entitled by reason of the occurrence of any Event of Default including reasonable attorney's fees and associated court costs. The remedies specified in this section are cumulative and shall be in addition to every right or remedy now or hereafter existing at law or in equity or by statute or otherwise, and the exercise by Lessor of any one or more of the rights or remedies provided for in this Section or now or hereafter existing at law or in equity or by statute or otherwise shall not preclude the simultaneous or later exercise by Lessor of any or all other rights or remedies provided for in the Lease or now or hereafter existing at law in equity or by statute or otherwise.

11. No Waiver. No failure by Lessor to insist upon the strict performance of any term, covenant or condition of this Lease or to exercise any right or remedy, and no acceptance of full or partial rent during the continuance of any breach shall constitute a waiver of any such breach or of any such term, covenant or condition.

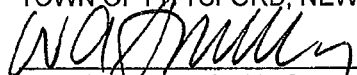
12. Entry onto Property. Lessor shall have the right to enter onto the property upon reasonable prior notice to Lessee during ordinary business hours, or at any time in case of emergency, for the purpose of inspecting the Property or Lessee's compliance with laws, or to show the Property to any prospective purchaser or mortgagee.

13. Limitation of Liability. It is understood and agreed that Lessee shall look solely to the interest of Lessor in the Property for the satisfaction of Lessee's remedies for the collection of a judgment (or other judicial process) requiring payment by the Lessor in the event of any default or breach by Lessor with respect to any of the terms, covenants or conditions of the Lease to be observed or performed by the Lessor, and any other obligations of Lessor created by or under this Lease, and no other property or assets of Lessor shall be subject to levy, execution or other enforcement procedures for the satisfaction of Lessee's remedies.

IN WITNESS WHEREOF, the parties have executed this Lease as of the date first set forth above.

LESSOR:

TOWN OF PITTSFORD, NEW YORK



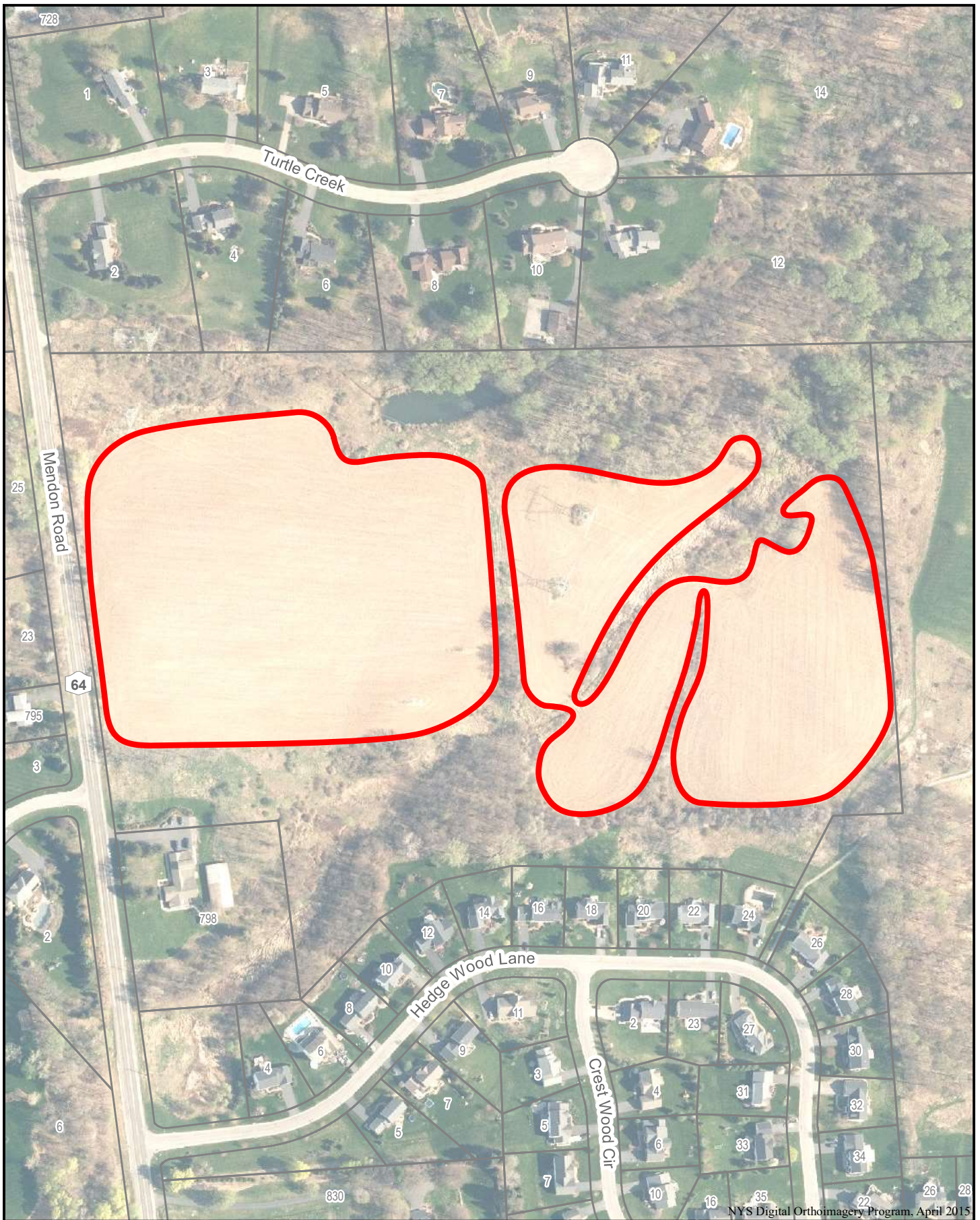
William A. Smith, Supervisor

LESSEE:

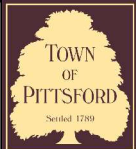
MIKE SILCO



Mike Silco



NYS Digital Orthoimagery Program, April 2015



**Hedge Wood Lane
Farm Lease
Town of Pittsford**

 **Farm Lease**



1" = 250'

MEMORANDUM



To: Pittsford Town Board

From: Cheryl Fleming, Personnel Director

Date: March 17, 2021

Regarding: Amendment to 457 Deferred Comp Plan

For Meeting On: April 6, 2021

WHEREAS, the New York State Deferred Compensation Board (the "*Board*"), pursuant to Section 5 of the New York State Finance Law ("*Section 5*") and the Regulations of the New York State Deferred Compensation Board (the "*Regulations*"), had promulgated the Plan Document of the Deferred Compensation Plan for Employees of The Town of Pittsford (the "*Model Plan*") and offers the Model Plan for adoption by local employers;

WHEREAS, The Town of Pittsford, pursuant to Section 5 and the Regulations, has adopted and currently administers the Model Plan known as the Deferred Compensation Plan for Employees of The Town of Pittsford.

WHEREAS, effective December 11, 2020, the New York State Deferred Compensation Board amended the Model Plan to adopt the following provisions:

- Including provisions related to the Setting Every Community Up for Retirement Enhancement (SECURE) Act of 2019; which extends the required start date for Required Minimum Distributions (*RMD*) to begin at the age of 72, changes the RMD rules for beneficiaries, creates new categories of beneficiaries, includes ability for plan sponsors to reduce the in-service distribution age from 70 ½ to as low as 59 ½, allows for in-service withdrawals for the birth or adoption of a child up to \$5,000;
- Including provisions related to the Coronavirus Aid, Relief, and Economic Security (*CARES*) act of 2020; which waived RMDs for the calendar year of 2020, allowed for in service distributions of up to \$100,000 to qualified individuals no later than December 31, 2020, allowed for loans up to \$100,000 to qualified individuals (up to 100% of the account value), and allowed for deferment of plan loan repayments for one year for qualified individuals.

WHEREAS, the Board has offered for adoption the amended and restated Model Plan to each Model Plan sponsored by a local employer in accordance with the Regulations; and

WHEREAS, upon due deliberation, The Town of Pittsford has concluded that it is prudent and appropriate to amend the Deferred Compensation Plan for Employees of The Town of Pittsford by adopting the amended Model Plan;

NOW, THEREFORE, BE IT

RESOLVED, that The Town of Pittsford hereby amends the Deferred Compensation Plan for Employees of The Town of Pittsford by adopting the amended Model Plan effective January 1,

2021, including the optional provisions selected in Schedules A and B, in the form attached hereto as Exhibit A.

Said matter having been put to a vote, the following votes were recorded:

William A. Smith
Katherine Bohne Munzinger
Kevin S. Beckford
Cathleen Koshykar
Stephanie Townsend

The resolution was thereupon declared duly adopted.

Dated: 04/06/2021

TOWN CLERK CERTIFICATION

I, Linda M. Dillon, Clerk of the Town Board of the Town of Pittsford, New York, DO HEREBY CERTIFY that I have compared a copy of the Resolution herein specified with the original in the minutes of the meeting of the Town Board of the Town of Pittsford, and that the same is a correct transcript thereof and the whole of the said original.

IN WITNESS WHEREOF, I have hereunto set my hand this ____ day of April, 2021.

Linda M. Dillon, Town Clerk

Plan Document

for the

**DEFERRED COMPENSATION
PLAN FOR EMPLOYEES OF
The Town of Pittsford**

Amended and Restated as of January 1st, 2021

v. 12/11/2020

Amended and Restated as of January 1st, 2021

**Deferred Compensation Plan
for Employees of
The Town of Pittsford
Plan Document**

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**Deferred Compensation Plan
for Employees of
The Town of Pittsford**

Plan Document

PURPOSE

The purpose of the Plan is to encourage Employees to make and continue careers with the Employer by providing Employees with a convenient way to save on a regular and long-term basis and thereby provide for their retirement as set forth herein. The Employer adopted this Plan by complying with the procedures set forth in the Regulations.

A Participant's benefit under the Plan is limited to the Plan Benefit, and the value of the Plan Benefit will depend upon the investment results achieved by the Investment Options in which the Participant chooses to invest. Each Participant shall be 100 percent vested at all times in his or her Plan Benefit in accordance with the terms of the Plan.

In accordance with Section 457 of the Code, all amounts of Compensation deferred or contributed under the Plan, all property and rights purchased with such amounts and all income attributable to such amounts, and all other property and rights are held in trust for the exclusive benefit of Participants and their Beneficiaries and Alternate Payees pursuant to the Trust Agreement.

The Plan and the Trust Agreement are intended to satisfy the requirements for an eligible deferred compensation plan under Section 457 of the Code applicable to governmental employers described in Section 457(e)(1)(B) of the Code, and shall be construed and administered accordingly. To the extent that any term of the Plan is inconsistent with the provisions of Section 457 of the Code applicable to governmental employers, the inconsistent term shall, to the fullest extent possible, be treated for all purposes of the Plan as amended or reformed to conform to the applicable provisions of Section 457 of the Code.

Except as otherwise provided herein, this amendment and restatement of the Plan is effective as of the Effective Date.

SECTION 1 DEFINITIONS

When used herein, the following terms shall have the following meanings:

- 1.1 “Account” means each separate account established and maintained for an Account Participant under the Plan, including, as applicable, each Before-Tax Deferral Account, Roth Account (if applicable), Rollover Account, Alternate Payee Account and Beneficiary Account.
- 1.2 “Account Participant” means each Participant, Beneficiary, Surviving Spouse, Alternate Payee or other individual with an Account.
- 1.3 “Administrative Service Agency” means an Administrative Service Agency as defined in the Regulations selected by the Committee to provide services in respect of the Plan.
- 1.4 “Alternate Payee” means any spouse, former spouse, child or other dependent of a Participant who is recognized by a Qualified Domestic Relations Order as having a right to receive all, or a portion of, the Plan Benefit with respect to such Participant.
- 1.5 “Alternate Payee Account” means the Account established for an Alternate Payee pursuant to a Qualified Domestic Relations Order.
- 1.6 “Amounts Deferred or Contributed” means the aggregate of Compensation deferred or contributed by a Participant pursuant to Sections 3.1 and 3.2, including Before-Tax Deferrals and Roth Contributions (if applicable).
- 1.7 “Before-Tax Deferral Account” means the Account or Accounts established under the Plan to record a Participant’s Before-Tax Deferrals, and the income, gains and losses credited thereto. A Beneficiary Account or Alternate Payee Account corresponding to the deceased or relevant Participant’s Before-Tax Deferrals may also be referred to as a Before-Tax Deferral Account.
- 1.8 “Before-Tax Deferrals” means that part of a Participant’s Compensation which is deferred into the Plan and is not includable in the Participant’s taxable income which, in the absence of a Participant’s election to defer such Compensation under Section 3.1, would have been paid to the Participant and would have been includable in the Participant’s taxable income.
- 1.9 “Beneficiary” means the beneficiary or beneficiaries established in accordance with the provisions of Section 9 to receive the amount, if any, payable under the Plan upon the death of a Participant or, if applicable, Beneficiary, including Designated Beneficiaries, Default Beneficiaries and Eligible Beneficiaries.
- 1.10 “Beneficiary Account” means the Account established for a Beneficiary in accordance with Section 6.2.
- 1.11 “Business Day” means, subject to Section 4.4(b), any day (measured in accordance with State time) on which the New York Stock Exchange is open for the trading of securities.

1.12 “CARES Act” means the Coronavirus Aid, Relief and Economic Security Act of 2020, as now in effect or as hereafter amended, and the applicable regulations and rulings thereunder. All references to sections of the CARES Act are to such sections as they may from time to time be amended or renumbered.

1.13 “Code” means the Internal Revenue Code of 1986, as now in effect or as hereafter amended, and the applicable Treasury Regulations and rulings thereunder. All citations to sections of the Code are to such sections as they may from time to time be amended or renumbered.

1.14 “Committee” means the Deferred Compensation Committee appointed by the Employer in accordance with the Regulations to act on behalf of Employer to administer the Plan.

1.15 “Compensation” means:

(a) all compensation for services to the Employer, including salary, wages, fees, commissions and overtime pay that is includible in the Employee’s gross income for each Plan Year under the Code;

(b) any differential wage payments defined in Code Section 3401(h)(2) pursuant to the HEART Act; and

(c) any accumulated sick pay, accumulated vacation pay and back pay paid to a Participant by his or her Employer, *provided* that such accumulated sick pay, accumulated vacation pay and back pay is received by the Plan in accordance with the timing requirements of the Treasury Regulations promulgated under Section 457 of the Code.

1.16 “Coronavirus-Related Distribution” means a distribution made from the Plan to a Qualified Participant on or after January 1, 2020 and before December 31, 2020 or such other date provided for under the CARES Act or other applicable law.

1.17 “Default Beneficiary” has the meaning set forth in Section 9.2(a).

1.18 “Designated Beneficiary” means a Beneficiary designated in accordance with Section 9.1 by a Participant (or by the Surviving Spouse of a Participant on or following the death of the Participant in accordance with Section 9.3).

1.19 “Distributee” means (a) an Employee or former Employee, (b) the Surviving Spouse of an Employee or former Employee and (c) the spouse or former spouse of an Employee or former Employee, but only to the extent such spouse or former spouse is an Alternate Payee under a Qualified Domestic Relations Order and only with regard to the interest of such spouse or former spouse.

1.20 “Distribution Waiting Period” means 45 days following a Participant’s Severance from Employment, or, to the extent that the Committee has designated a different Distribution Waiting Period under Section 8.1(e) of Schedule A, the Distribution Waiting Period as set forth in Section 8.1(e) of Schedule A.

1.21 “Earliest Retirement Date” means the earlier of (a) the date on which the Participant Severs from Employment or (b) the date the Participant attains age 50.

1.22 “Effective Date” means January 1st, 2021

1.23 “Eligible Beneficiary” means, in accordance with Section 401(a)(9) of the Code, a Beneficiary who is, as of the time of the Participant’s death, (i) the Participant’s Surviving Spouse, (ii) the Participant’s child who has not yet reached the age of majority (within the meaning of Section 401(a)(9)(F) of the Code), (iii) a disabled Beneficiary (within the meaning of Section 72(m)(7) of the Code), (iv) a Beneficiary who is chronically ill (within the meaning of Section 7702B(c)(2) of the Code) or (v) a Beneficiary who is not more than 10 years younger than the Participant.

1.24 “Eligible Retirement Plan” means:

- (a) an individual retirement account described in Section 408(a) of the Code;
- (b) an individual retirement annuity described in Section 408(b) of the Code;
- (c) a qualified trust under Section 401(a) or 401(k) of the Code;
- (d) an annuity contract or custodial account described in Section 403(b) of the Code;
- (e) an eligible deferred compensation plan described in Section 457 of the Code that is maintained by a state, political subdivision of a state, any agency or instrumentality of a state or political subdivision of a state; and
- (f) a Roth IRA.

1.25 “Eligible Rollover Distribution” means all or any portion of the balance of the Plan to the credit of a Distributee or a Beneficiary of a Participant, except that an Eligible Rollover Distribution shall not include (a) any distribution that is (i) one of a series of substantially equal periodic payments (not less frequently than annually) made for the life (or life expectancy) of the Distributee or the joint lives (or joint life expectancies) of the Distributee and the Distributee’s Beneficiary or (ii) for a specified period of ten years or more, (b) any distribution to the extent such distribution is required under Section 401(a)(9) of the Code or (c) any distribution due to an Unforeseeable Emergency.

1.26 “Employee” means any individual who receives Compensation for services from the Employer, including any elected or appointed officer or employee of the Employer, and any employee who is included in a unit of employees covered by a negotiated collective bargaining agreement that specifically provides for participation in the Plan. An Employee shall not include an independent contractor, a consultant or any other individual classified by the Employer as not eligible to participate in the Plan.

- 1.27 “Employer” means The Town of Pittsford
- 1.28 “Enrollment Date” means, with respect to an Employee who is eligible to enroll or be enrolled in the Plan, any payroll date on which such Employee receives Compensation, or such other date or dates as the Administrative Service Agency may establish either in lieu of, or in addition to, such dates.
- 1.29 “Financial Organization” means a Financial Organization as defined in the Regulations selected by the Committee to provide services in respect of the Plan.
- 1.30 “HEART Act” means the Heroes Earnings Assistance and Relief Tax Act of 2008.
- 1.31 “Includible Compensation” means “includible compensation” as defined in Section 457(e)(5) of the Code.
- 1.32 “Investment Fund” means each of the investment funds made available by the Committee through the Plan in accordance with Section 6.5(b).
- 1.33 “Investment Option” means each of the Investment Funds and each other investment option made available by the Committee through the Plan in accordance with Section 6.5(b).
- 1.34 “Loan Grace Period” means 90 days following the due date of a Participant’s scheduled repayment of his or her Plan loan, or, to the extent that the Committee has designated a shorter Loan Grace Period under Section 7.3(f) of Schedule A, the Loan Grace Period as set forth in Section 7.3(f) of Schedule A.
- 1.35 “Maximum Annual Number of Partial Distributions” means twelve partial lump sum payments per Plan Year, or, to the extent that the Committee has designated a different Maximum Annual Number of Partial Distributions under Section 8.1(c)(i) and (iii) of Schedule A, the Maximum Annual Number of Partial Distributions as set forth in Section 8.1(c)(i) and (iii) of Schedule A.
- 1.36 “Minimum Installment Amount” means \$100, or, to the extent that the Committee has designated a different Minimum Installment Amount under Section 8.1(c) of Schedule A, the Minimum Installment Amount as set forth in Section 8.1(c) of Schedule A.
- 1.37 “Minimum Lump Sum Amount” means \$100, or, to the extent that the Committee has designated a different Minimum Lump Sum Amount under Section 8.1(c)(i) and (iii) of Schedule A, the Minimum Lump Sum Amount as set forth in Section 8.1(c)(i) and (iii) of Schedule A.
- 1.38 “Normal Retirement Age” means any age designated by a Participant within the following parameters: (i) beginning (A) no earlier than the earliest age at which the Participant has the right to retire under the basic pension plan, if any, in which the Participant participates in connection with his or her service to the Employer and to receive immediate retirement benefits without actuarial or similar reduction because of retirement before some later age specified in
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such basic pension plan or, (B) in the case of a Participant who does not participate in such basic pension plan, no earlier than age 65 and (ii) ending no later than age 72. Notwithstanding the previous sentence, a Participant who is a qualified police officer or firefighter (as defined under Section 415(b)(2)(H)(ii)(I) of the Code) may designate a Normal Retirement Age that is earlier than the earliest Normal Retirement Age described above, but in no event may such Normal Retirement Age be earlier than age 40. Notwithstanding anything in the Plan to the contrary, a Participant's designation of a Normal Retirement Age shall not control the date that payment of such Participant's benefits shall commence pursuant to Section 8.

1.39 “Participant” means an Employee or former Employee who is not deceased and who has an Account or Rollover Account under the Plan.

1.40 “Participation Agreement” means an agreement in writing or in such other form approved by the Committee, pursuant to which the Employee elects to reduce his or her Compensation for future Enrollment Dates and to have amounts deferred or contributed into the Plan on his or her behalf in accordance with the terms of the Plan.

1.41 “Plan” means the Deferred Compensation Plan for Employees of the Employer, as the same may be amended from time to time.

1.42 “Plan Benefit” has the meaning set forth in Section 6.5.

1.43 “Plan Year” means the calendar year.

1.44 “Qualified Domestic Relations Order” means any judgment, decree or order, including, approval of a property settlement agreement, that has been determined by the Administrative Service Agency to meet the requirements of a qualified domestic relations order within the meaning of Section 414(p) of the Code.

1.45 “Qualified Participant” means a Participant who meets the requirements of Section 2202(a)(4)(A)(ii) of the CARES Act.

1.46 “Qualified Roth Contribution Program” means a qualified Roth contribution program as defined in Section 402A of the Code.

1.47 “Regulations” means the rules and regulations promulgated by the Deferred Compensation Board of the State of New York pursuant to Section 5 of the State Finance Law, as the same may be amended from time to time.

1.48 “Required Beginning Date” means April 1 of the calendar year following the later of the calendar year in which the Participant: (a) attains age 72 or (b) Severs from Employment.

1.49 “Review Committee” means the committee designated to review claims to rights or benefits under the Plan in accordance with Section 11.8 and requests for Unforeseeable Emergency withdrawals under Section 7.

1.50 “Rollover Account” means the Account or Accounts established and maintained in respect of a Participant or a Beneficiary who is a Participant’s Surviving Spouse or, if applicable, by a spousal Alternate Payee pursuant to Section 5.2(c).

1.51 “Rollover Contribution” means the amount contributed by a Participant or a Beneficiary to a Rollover Account or, if applicable, by an Alternate Payee to an Alternate Payee Account, in accordance with Section 5.2 that the Administrative Service Agency has determined would qualify as an Eligible Rollover Distribution, other than a distribution consisting of contributions to a Roth IRA, and which the Administrative Service Agency has determined may be contributed.

1.52 “Roth Account” means the Account or Accounts established under the Plan to record a Participant’s Roth Contributions, and the income, gains and losses credited thereto. A Beneficiary Account or Alternate Payee Account corresponding to the deceased or relevant Participant’s Roth Contributions may also be referred to as a Roth Account.

1.53 “Roth Contributions” means amounts contributed pursuant to Section 3.1 by a Participant to the extent that the Committee has resolved to implement a Roth Program to Section 3.1(c) of Schedule A, which amounts are:

(a) designated irrevocably by the Participant at the time of the contribution election as Roth Contributions that are being made from Compensation pursuant to Section 3.1(c); and

(b) treated by the Employer as includible in the Participant’s income at the time the Participant would have received that amount in Compensation.

1.54 “Roth IRA” has the meaning set forth in Section 408A of the Code.

1.55 “Roth Program” means a Qualified Roth Contribution Program within the Plan.

1.56 “Section 457 Transfer” means a transfer made into an Account pursuant to Section 5.1.

1.57 “SECURE Act” means the Setting Every Community Up for Retirement Enhancement Act of 2019, as now in effect or as hereafter amended, and the applicable regulations and rulings thereunder. All citations to sections of the SECURE Act are to such sections as they may from time to time be amended or renumbered.

1.58 “Severance from Employment” or “Severs from Employment” means a severance from employment with the Employer within the meaning of Section 457 of the Code.

1.59 “State” means the State of New York.

1.60 “Surviving Spouse” means the survivor of a deceased Participant to whom such Participant was legally married on the date of the Participant’s death.

1.61 “Treasury Regulations” means the regulations promulgated by the Treasury Department under the Code, as now in effect or as hereafter amended. All citations to sections of the

Treasury Regulations are to such sections as they may from time to time be amended or renumbered.

1.62 “Trust Agreement” means an agreement entered into in respect of the Plan between the Committee and one or more Trustees pursuant to which all cash and other rights and properties and all income attributable to such cash and rights and properties are held in trust as such agreement may be amended from time to time.

1.63 “Trust Fund” means the assets of the Plan, including cash and other rights and properties arising from Amounts Deferred or Contributed, Section 457 Transfers and Rollover Contributions which are held and administered by the Trustee pursuant to the Trust Agreement.

1.64 “Trustee” means the trustee or trustees acting as such under the Trust Agreement, and any successors thereto.

1.65 “Unforeseeable Emergency” means a (i) severe financial hardship to the Participant resulting from a sudden and unexpected illness or accident of the Participant or Beneficiary, the Participant’s or Beneficiary’s spouse, or the Participant’s or Beneficiary’s dependent, (ii) loss of the Participant’s or Beneficiary’s property because of casualty, or (iii) other similar extraordinary or unforeseeable circumstances arising as a result of events beyond the control of the Participant or Beneficiary.

1.66 “Unit” means a unit measuring the value of an Account Participant’s proportionate interest in an Investment Fund.

1.67 “USERRA” means the provisions of the Uniformed Services Employment and Reemployment Rights Act of 1994 contained in chapter 43 of title 38 of the United States Code.

1.68 “Valuation Date” means each Business Day unless otherwise provided in the Plan or in an agreement between the Committee and a Financial Organization.

SECTION 2 PARTICIPATION

2.1 Enrollment.

(a) Eligibility and Enrollment. Each Employee shall be eligible to participate in the Plan as of any Enrollment Date following the date he or she becomes an Employee, and shall commence such participation in the Plan by duly filing a Participation Agreement and any enrollment forms or other pertinent information concerning the Employee and his or her Beneficiary with the Administrative Service Agency in a manner as prescribed by the Committee. With the exception of Participation Agreements filed on or before an Employee's first day of service, no Participation Agreement shall be effective before the first Enrollment Date in the calendar month following the month in which the Participation Agreement is filed with the Administrative Service Agency.

(b) Initial Enrollment and Subsequent Changes. Each Employee enrolling in the Plan shall provide to the Administrative Service Agency, in a complete and timely manner, at the time of initial enrollment and thereafter if there are any changes, with such information that the Administrative Service Agency determines is necessary or advisable for the administration of the Plan or to comply with applicable law. With the exception of Participation Agreements filed on or before an Employee's first day of service, no Participation Agreement or amendment or modification thereto shall be effective before the first Enrollment Date in the calendar month following the month in which the Participation Agreement or such amendment or modification is filed with the Administrative Service Agency.

2.2 Voluntary Participation. Participation in the Plan by Employees shall be voluntary.

2.3 Cessation of Participation. The participation of an Account Participant shall cease upon payment to the Account Participant of the entire value of his or her Plan Benefit or upon the Account Participant's death prior to such payment.

2.4 Corrective Action. If an individual is erroneously included or excluded from participation, corrective action will be taken as soon as administratively practicable to correct such erroneous inclusion or exclusion.

SECTION 3
AMOUNTS DEFERRED OR CONTRIBUTED

3.1 Participant Deferral and Contribution Authorization.

(a) Initial Authorization. A Participant may elect to defer or contribute Compensation under the Plan by authorizing, on his or her Participation Agreement, regular payroll deductions that do not individually or in the aggregate exceed the limitations of Section 3.2. Unless otherwise designated under Section 3.1(c), any Amounts Deferred or Contributed under this Section 3.1(a) shall be treated as Before-Tax Deferrals. Any initial deferral election shall be effective as soon as administratively practicable, subject to the timing requirements set forth in Sections 2.1(a) and 2.1(b).

(b) Modifications. A Participant may increase or decrease the rate of deferral or contribution of his or her Compensation, and may make separate elections with respect to the increase or decrease of the rate of his or her Before-Tax Deferrals and Roth Contributions (to the extent applicable), within the limitations set forth in Section 3.2, as of any Enrollment Date by duly filing a new or modified Participation Agreement, or such other form authorized for such purpose by the Committee, with the Administrative Service Agency, which shall be effective as soon as administratively practicable, subject to the timing requirements set forth in Sections 2.1(a) and 2.1(b).

(c) Roth Contributions. To the extent that the Committee has resolved on or after January 1, 2011 to implement a Roth Program pursuant to Section 3.1(c) of Schedule A, a Participant shall be permitted to make Roth Contributions from his or her Compensation by designating a percentage of his or her initial authorization or modified authorization described in Sections 3.1(a) and 3.1(b) as Roth Contributions, which designation shall be effective as soon as administratively practicable for all future payroll periods until modified or suspended, subject to the timing requirements set forth in Sections 2.1(a) and 2.1(b). For the avoidance of doubt, to the extent that the Committee has *not* resolved to implement a Roth Program pursuant to Section 3.1(c) of Schedule A, Participants shall not be permitted to make Roth Contributions and any provisions of the Plan as they relate to Roth Contributions, Roth Accounts, Rollover Contributions from Qualified Roth Contribution Programs and in-Plan rollovers into Roth Accounts shall not apply.

(d) Discontinuance or Suspension. A Participant may discontinue or temporarily suspend his or her deferrals or contributions, and may make separate elections with respect to the discontinuance or suspension of his or her Before-Tax Deferrals and Roth Contributions (to the extent applicable), as of any specified Enrollment Date by giving notice thereof to the Administrative Service Agency. The Administrative Service Agency shall discontinue or suspend the deferral or contribution of Compensation as soon as administratively practicable, subject to the timing requirements set forth in Sections 2.1(a) and 2.1(b).

(e) Deferrals and Contributions After a HEART Act Distribution or Unforeseeable Emergency Withdrawal. A participant's deferrals and contributions will be suspended for a period of six months following a distribution pursuant to the Section 414(u)(12)(B)(i) of the Code and, to the extent that the Committee has resolved to implement a suspension of deferrals

after an Unforeseeable Emergency withdrawal pursuant to Section 3.1(e) of Schedule A, after a distribution due to an Unforeseeable Emergency withdrawal.

3.2 General Deferral and Contribution Limitations and Catch-Up Limitations.

(a) In General. The aggregate amount of Before-Tax Deferrals and Roth Contributions (to the extent applicable) that may be deferred or contributed by a Participant for any pay period shall be a minimum of \$10 and shall not exceed the lesser of:

- (i) An amount as may be permitted pursuant to Section 457(e)(15) of the Code, and
- (ii) 100% of the Participant's Includible Compensation for the Plan Year;

provided, however, the maximum amount that a Participant may defer or contribute for any Plan Year may be calculated after accounting for mandatory and permissive payroll deductions, as reasonably determined by the Employer.

(b) 457 Catch-Up. Notwithstanding the limitation in Section 3.2(a), a Participant may file an election in the manner required by the Administrative Service Agency to have the catch-up limitation as set forth in Section 3.2(b) apply to the determination of the maximum amount that may be deferred or contributed during one or more of the last three Plan Years ending before attainment of the Participant's Normal Retirement Age. If the catch-up limitation is elected, the maximum aggregate amount of Before-Tax Deferrals and Roth Contributions (to the extent applicable) that may be deferred or contributed for each of the Plan Years covered by the election shall not exceed the lesser of:

- (i) twice the dollar amount set forth in Section 3.2(a); and
- (ii) the sum of the limitations provided for in Section 3.2(a) for each of the Plan Years the Participant was eligible to participate in the Plan, minus the aggregate amount actually deferred or contributed for such Plan Years (disregarding any amounts deferred or contributed pursuant to Section 3.2(c)).

A Participant may not elect to have Section 3.2(b) apply more than once, whether or not the Participant rejoins the Plan after a Severance from Employment.

(c) Age 50 Catch-Up. All Participants who have attained age 50 before the close of a Plan Year and who are not permitted to defer or contribute additional Compensation pursuant to Section 3.2(b) for such Plan Year, due to the application of any limitation imposed by the Code or the Plan, shall be eligible to make additional catch-up contributions in the form of Before-Tax Deferrals, Roth Contributions or a combination thereof in accordance with, and subject to, the limitations of Section 3.2(c) of the Plan and Section 414(v) of the Code. Age 50 catch-up contributions pursuant to Section 3.2(c) shall not exceed the lesser of:

- (i) the excess of 100% of Participant's Includible Compensation for the Plan Year over the sum of any other Amounts Deferred or Contributed by the Participant for such Plan Year; and

(ii) an amount as may be permitted by Section 414(v)(2)(B) of the Code.

(d) Dual Eligibility. Notwithstanding anything in Sections 3.2(b) and (c) to the contrary, if a Participant who is eligible to make an additional catch-up contribution under Section 3.2(c) for a Plan Year in which the Participant has elected to make a catch-up contribution under Section 3.2(b), such Participant is entitled to the greater of:

(i) the 457 catch-up contribution amount under Section 3.2(b); and

(ii) the age 50 catch-up contribution amount under Section 3.2(c).

(e) USERRA. Notwithstanding the limitation provided for in Section 3.2(a), any Participant who is entitled to reemployment rights pursuant to USERRA and who is so reemployed in accordance with the provisions of such law may elect to make such additional deferrals or contributions as are permitted or required by USERRA.

(f) Excess Deferrals and Contributions. In the event that any Amounts Deferred or Contributed under the Plan for any Plan Year exceed the limitations provided for in Section 3.2, any such excess deferrals or contributions shall be distributed to the Participant, with allocable net income, in the following order (unless otherwise directed by the Participant): first, from Before-Tax Deferrals and second, from Roth Contributions (to the extent applicable), as determined in accordance with methods and procedures established by the Administrative Service Agency as soon as practicable after the Administrative Service Agency determines that the amount was an excess deferral or contribution. Distributions under Section 3.2(f) will be reportable as taxable income to the extent required by applicable law.

SECTION 4
INVESTMENT OF AMOUNTS DEFERRED OR CONTRIBUTED AND ROLLOVER CONTRIBUTIONS

4.1 Remittance of Deferrals and Contributions. All Amounts Deferred or Contributed in accordance with Section 3 shall be paid by the applicable Employer as promptly as possible, but in no event later than two Business Days from the applicable payroll date, to the Trust Fund. Thereafter, Amounts Deferred or Contributed shall be invested by the Trustee in accordance with the investment instructions received by the Trustee from the Administrative Service Agency, within two Business Days following receipt by the Trust Fund of such Amounts Deferred or Contributed (or, if later, on the first Business Day coincident with or immediately following receipt by the Trustee of the investment instructions from the Administrative Service Agency related to such Amounts Deferred or Contributed). All such Amounts Deferred or Contributed shall be invested by the Trustee (in accordance with the investment instructions received from the Administrative Service Agency) in the Investment Options provided by one or more Financial Organizations appointed by the Committee in accordance with the Regulations, and shall be held, managed, invested and reinvested in accordance with the applicable agreement entered into by the Committee or the Trustee with each such Financial Organization.

4.2 Allocation of Deferrals and Contributions. A Participant who has enrolled in the Plan pursuant to Section 2 shall, by filing a direction with the Administrative Service Agency in writing or in such other manner as the Committee may authorize, specify the percentage (in multiples of one percent) of his or her Amounts Deferred or Contributed, that shall be allocated to each Investment Option made available by the Committee. A Participant's investment allocation elections shall be applied in the same manner to both Before-Tax Deferrals and Roth Contributions (to the extent applicable).

4.3 Continuation of Deferral and Contribution Allocation. Any deferral and contribution allocation direction given by a Participant shall be deemed to be a continuing direction until changed by the Participant. A Participant may change his or her deferral and contribution allocation direction with respect to future Amounts Deferred or Contributed, as of any Enrollment Date, by giving notice in writing or in such other manner as the Committee may authorize to the Administrative Service Agency prior to any Enrollment Date. Any change to a Participant's deferral and contribution allocation direction shall be applied in the same manner to both Before-Tax Deferrals and Roth Contributions (to the extent applicable). All such future deferrals and contributions shall be invested by the Trustee in the Investment Options in accordance with such changed direction.

4.4 Transfer of Assets Among Investment Options.

(a) Transfer of Assets. As of any Valuation Date an Account Participant may direct the Administrative Service Agency, by giving notice in writing or in such other manner as the Committee may authorize, to liquidate his or her interest in any of the Investment Options and transfer the proceeds thereof to one or more other Investment Options in the proportions directed by such Participant. Account Participants may make separate transfer directions for their Before-Tax Deferral Accounts and Accounts relating to Rollover Contributions involving before-tax deferrals and their Roth Accounts and Accounts relating to Rollover Contributions

involving Roth contributions (to the extent applicable). Such direction must be made in accordance with the requirements and procedures established by the Committee and in effect at the time and in a multiple of one percent or one dollar increments of the Account Participant's interest in the applicable Investment Option.

(b) Committee's Right to Reduce or Deny Transfer Request. If the Trustee or any Financial Organization appointed by the Committee advises the Committee, or the Committee otherwise determines, that it is not reasonably able to prudently liquidate the necessary amount and transfer it from one of the Investment Options to another, the amount to be transferred with respect to each Account Participant who duly requested such a transfer may be reduced in proportion to the ratio which the aggregate amount that the Trustee or the Financial Organization has advised the Committee may not prudently be so transferred bears to the aggregate amount that all Account Participants have duly requested be so transferred. Regardless of any Account Participant's investment direction, no transfer between Investment Options may be made in violation of any restriction imposed by the terms of the agreement between the Committee or the Trustee and a Financial Organization providing any Investment Option or of any applicable law. Notwithstanding anything in this Section 4.4(b) or the Plan to the contrary, the Committee, the Trustee or the Financial Organization shall have the right, without prior notice to any Account Participant, to suspend, for a limited period of time, daily transfers between and among Investment Options for one or more days if the Committee, the Trustee or the Financial Organization determines that such action is necessary or advisable (i) in light of unusual market conditions, (ii) in response to technical or mechanical problems with the Plan's or the Administrative Service Agency's record keeping systems, (iii) in connection with any suspension of normal trading activity on the New York Stock Exchange or other major securities exchange, (iv) as a result of strikes, work stoppages, acts of war or terrorism, insurrection, revolution, nuclear or natural catastrophes or other similar events, losses or interruptions of power, other utility outages or malfunctions, or malfunctions in communications or computer services, in each case, that make it necessary or advisable to suspend trading activity, or (v) in accordance with Section 4.10.

4.5 Administrative Actions with Regard to Investment Directions. The Administrative Service Agency shall have the right to decline to implement any investment direction upon its determination that: (i) the person giving the direction is legally incompetent to do so; (ii) implementation of the investment direction would be contrary to the Plan or applicable law or governmental ruling or regulation including, Treasury Regulations; (iii) implementation of the investment direction would be contrary to a court order, including, a Qualified Domestic Relations Order; (iv) implementation of the investment direction would be contrary to the rules, regulations or prospectuses of the Investment Funds; or (v) implementation of the investment direction would be contrary to the investment guidelines or terms of any agreements applicable to the Stable Value Fund or any similar Investment Fund then available under the Plan.

4.6 Account Participant Responsibility for Deferrals, Contributions and Investment Allocations. Each Participant is solely responsible for the allocation of his or her Amounts Deferred or Contributed, and each Account Participant is solely responsible for the investment allocation of his or her Account, in each case, in and among the Investment Options. Each Account Participant shall assume all risk in connection with the allocation of amounts in and among the Investment Options and for any losses incurred or deemed to be incurred as a result

of the Account Participant's allocation or failure to allocate any amount to an Investment Option or any decrease in the value of any Investment Option. Neither the Committee, any Trustee, any Employer nor the Administrative Service Agency is empowered to advise a Participant as to the manner in which the Account Participant's Account shall be allocated among the Investment Options. The fact that a particular Investment Option is available to Participants for investment under the Plan shall not be construed by any Account Participant as a recommendation for investment in such Investment Option. If the Committee elects to make available investment guidance services or investment advice services to Account Participants, such services shall be utilized only at the voluntary election of the Account Participant and shall not limit the Account Participant's responsibility under Section 4.6 for the allocation of his or her Accounts in and among the Investment Options.

4.7 Investment Allocation of Alternate Payee Accounts. Notwithstanding any other provision of the Plan, during any period when an Alternate Payee Account is created and segregated on behalf of an Alternate Payee pursuant to a Qualified Domestic Relations Order from the Accounts of the related Participant, the Alternate Payee shall be entitled to direct the allocation of investments of such Alternate Payee Account in accordance with Sections 4.2 and 4.4, as applicable, and shall be subject to the provisions of Sections 4.5 and 4.6, but only to the extent provided in such order. In the event that an Alternate Payee fails to specify an investment direction on the date of creation of the Alternate Payee Account pursuant to Section 4.9, such Alternate Payee's Alternate Payee Account shall be invested in the same manner as the relevant Participant's corresponding Before-Tax Deferral Account, Roth Account (to the extent applicable) and Rollover Accounts on such date and, except as otherwise provided by the Qualified Domestic Relations Order, shall remain invested in accordance with such initial allocation until the Alternate Payee directs otherwise or until such time as the Alternate Payee ceases to have an Alternate Payee Account under the Plan by reason of distribution or otherwise.

4.8 Investment Allocation of Beneficiary Accounts. Notwithstanding any other provision of the Plan, during any period following the death of a Participant and prior to distribution of the entire Plan Benefit of such Participant, such Participant's Beneficiary shall be entitled to direct the allocation of investments of such Plan Benefit in accordance with Section 4.4 or, as applicable, his or her proportional interest in such Plan Benefit, in accordance with Section 4.4 and shall be subject to the provisions of Sections 4.5 and 4.6. In the event that a Beneficiary fails to specify an investment direction on the date of creation of the Beneficiary Account pursuant to Section 4.4, such Beneficiary's Beneficiary Account shall be invested in the same manner as the relevant Participant's corresponding Before-Tax Deferral Account, Roth Account (to the extent applicable) and Rollover Accounts on such date.

4.9 Initial and Ongoing Investment Allocation with respect to Rollover Contributions and Section 457 Transfers. Unless otherwise directed by the Account Participant, the same deferral and contribution allocation direction applicable to an Account Participant pursuant to Section 4.2 or 4.3, as applicable, shall apply to all Section 457 Transfers and Rollover Contributions. Notwithstanding the foregoing, in accordance with procedures established by the Administrative Service Agency, an Account Participant may make an alternative initial allocation election in accordance with the procedures set forth in Section 4.4 for any applicable Section 457 Transfer or Rollover Contribution. Thereafter, such Account Participant may direct the Administrative Service Agency to liquidate his or her interest in any of the Investment Options and transfer the

proceeds thereof to one or more other Investment Options in accordance with Section 4.4 (in each case subject to the limitations set forth in Sections 4.5 and 4.6). All Rollover Contributions shall be invested by the Trustee in the Investment Options in accordance with such directions as soon as administratively practicable.

4.10 Fund Mapping or Similar Activity. Notwithstanding anything in Section 4 to the contrary, if the Committee eliminates one or more of the Investment Funds or Investment Options or undertakes similar activity on behalf of the Plan, the Committee shall be authorized to liquidate without an Account Participant's consent and without the need for prior notice to the Account Participant the portion of each Account invested in such eliminated Investment Fund or Investment Option and direct the proceeds of such liquidation in one or more remaining or replacement Investment Funds or Investment Options in accordance with such liquidation and transfer procedures as the Committee may determine to be necessary or advisable in connection with such elimination.

SECTION 5 ROLLOVERS

5.1 Transfer from Another Governmental 457 Plan. Compensation previously deferred or contributed by (or contributed on behalf of) a Participant, a Beneficiary or a spousal Alternate Payee pursuant to another eligible deferred compensation plan under Section 457 of the Code maintained by another employer described in Section 457(e)(1)(B) of the Code shall be accepted for a plan-to-plan transfer to the Plan by the Trustee in the form and in the manner prescribed by the Committee. All such Section 457 Transfers shall be credited to the applicable Account Participant's corresponding Before-Tax Deferral Account or Roth Account (to the extent applicable), or a combination thereof and shall be invested in accordance with Section 4.9.

5.2 Acceptance of Assets from an Eligible Retirement Plan.

(a) Rollover Contributions in General. Amounts previously deferred or contributed by (or contributed on behalf of) a Participant, a Beneficiary or a spousal Alternate Payee under another Eligible Retirement Plan (other than a Roth IRA) that (i) are distributed to the Participant, the Beneficiary or the spousal Alternate Payee or (ii) are directly rolled over to the Plan as an eligible rollover distribution from such Eligible Retirement Plan, may be accepted as a Rollover Contribution by the Trustee in the form and in the manner specified by the Administrative Service Agency; *provided*, that Rollover Contributions of amounts from a Qualified Roth Contribution Program may be contributed only to the extent that the Committee has resolved to implement a Roth Program pursuant to Section 3.1(c) of Schedule A and any such contributions must be directly rolled over to the Plan. Notwithstanding the foregoing, other than Rollover Contributions from a Qualified Roth Contribution Program as described in the preceding sentence, the Administrative Service Agency shall not accept any Rollover Contribution, or any portion thereof, that represents deferrals or contributions under another Eligible Retirement Plan that were made from compensation that was included in the Participant, Beneficiary or spousal Alternate Payee's gross income in the year the amounts were deferred or contributed. The Administrative Service Agency may require such documentation from the distributing Eligible Retirement Plan as it deems necessary to effectuate the rollover in accordance with section 402 of the Code and to confirm that such plan is an Eligible Retirement Plan.

(b) Written Request; Acceptance of Assets. The Administrative Service Agency, in accordance with the Code and procedures established by the Committee, shall, as soon as practicable following its receipt of the written request of a Participant, a Beneficiary who is a Participant's Surviving Spouse or spousal Alternate Payee, determine whether the Rollover Contribution shall be accepted by the Plan. Any written request filed by a Participant, a Beneficiary who is a Participant's Surviving Spouse or a spousal Alternate Payee pursuant to Section 5.2(a) shall set forth the fair market value of such Rollover Contribution and a statement in a form satisfactory to the Administrative Service Agency that the amount to be transferred constitutes a Rollover Contribution. In the event the Administrative Service Agency permits the transfer of the Rollover Contribution, the Trustee shall accept such Rollover Contribution and the transfer of such Rollover Contribution shall be deemed to have been made on the Valuation Date next following the date on which it was paid to the Trust Fund.

(c) Rollover Account. The Rollover Contribution shall be maintained in a separate, fully vested Rollover Account for the benefit of the contributing Participant or the Beneficiary and, in the case of a spousal Alternate Payee, the Alternate Payee Account, and shall be invested in accordance with the investment direction of the applicable Account Participant pursuant to Section 4.9. All amounts so transferred shall be credited to the Account Participant's Rollover Account or Alternate Payee Account and shall be available for distribution at any time during the Plan Year. No other contributions shall be allocated to the Rollover Account. Any Rollover Contributions of amounts from a Qualified Roth Contribution Program shall be segregated and held in a separately designated and maintained Rollover Account from those amounts not from a Qualified Roth Contribution Program. At the election of the Participant, Beneficiary who is a Participant's Surviving Spouse or spousal Alternate Payee, any Rollover Contributions or Section 457 Transfers from an eligible deferred compensation plan under Section 457(b) of the Code may be held in separately designated and maintained Rollover Accounts for 457(b) Rollover Contributions; *provided* that any such amounts from a Qualified Roth Contribution Program and any such amounts not from a Qualified Roth Contribution Program shall be segregated and held in separately designated and maintained 457(b) Rollover Accounts.

5.3 Form of 457 Transfer or Rollover Contribution. Each Section 457 Transfer and Rollover Contribution shall consist only of (i) cash and (ii) to the extent that the Employer has resolved to adopt a loan program pursuant to Section 7.3 of Schedule A, solely with respect to Section 457 Transfers and Rollover Contributions from another eligible deferred compensation plan under Section 457 of the Code maintained by a Public Employer or the Deferred Compensation Plan for Employees of the State of New York and Other Participating Jurisdictions, any outstanding loan to the applicable Account Participant under the transferring or distributing 457 plan; *provided* that (A) such outstanding loan will be subject to the same terms and conditions as in place under the transferring or distributing 457 plan, (B) an Account Participant may not make a Rollover Contribution that includes an outstanding loan unless the entire amount of such Account Participant's plan benefit under the transferring or distributing 457 plan is contributed into the Plan, (C) the source of the outstanding loan disbursement under the transferring or distributing 457 plan must have been from before-tax deferrals and (D) the Account Participant does not have a loan outstanding, or a defaulted loan that has not yet been repaid, under the Plan at the time of the Section 457 Transfer or Rollover Contribution.

5.4 Rollover of Assets to Purchase Retirement Service Credit. With respect to trustee-to-trustee transfers, a Participant or Beneficiary may elect, in accordance with procedures established by the Committee, to have all or any portion of the value of his or her Account transferred to the trustee of a defined benefit governmental plan as described in Section 414(d) of the Code; *provided, however*, that such transfer is for the purchase of permissive service credit (as defined in Section 415(n)(3)(A) of the Code) under such plan or a repayment of contributions and earnings with respect to a forfeiture of service under such plan.

SECTION 6 ACCOUNTS AND RECORDS OF THE PLAN

6.1 Participant Accounts.

(a) In General. The Administrative Service Agency shall establish and maintain one or more Accounts for each Participant, including a Before-Tax Deferral Account, a Roth Account (to the extent applicable) and, as necessary, one or more Rollover Accounts (including a segregated Rollover Account relating to contributions from a Qualified Roth Contribution Program, to the extent applicable) with respect to each Participant. Each Account shall record the value of the portion of the Participant's Plan Benefit allocable to that Account, the value of the portion of his or her Plan Benefit, if any, that is invested in each Investment Option (both in the aggregate and by Account) and other relevant data pertaining thereto. With respect to each Participant, all Amounts Deferred or Contributed, all Section 457 Transfers and all Rollover Contributions shall be credited to his or her Before-Tax Deferral Account, Roth Account or Rollover Account, as applicable.

(b) Written Statement. Each Account Participant shall be furnished with a written statement of his or her Accounts (including the value of the interest he or she has, if any, in each Investment Option and the amount of and explanation for each allocation to or deduction from his or her Accounts) at least quarterly, which statement shall be delivered in a manner prescribed by the Committee.

6.2 Beneficiary Accounts. The Administrative Service Agency shall establish and maintain one or more Beneficiary Accounts, including, as applicable, separate Before-Tax Deferral Accounts, Roth Accounts (to the extent applicable), and Rollover Accounts with respect to each Beneficiary of a deceased Participant. Each such Account shall record the value of the portion of the deceased Participant's Plan Benefit allocable to each of the Beneficiary's Accounts, the value of the portion of the Plan Benefit, if any, that is invested in each Investment Option (both in the aggregate and by Account) and other relevant data pertaining thereto. Each Beneficiary shall be furnished with a written statement of his or her Accounts in the same manner set forth in Section 6.1(b).

6.3 Alternate Payee Accounts. The Administrative Service Agency shall establish and maintain one or more Alternate Payee Accounts, including, as applicable, separate Before-Tax Deferral Accounts, Roth Accounts (to the extent applicable), and Rollover Accounts with respect to each Alternate Payee. The Alternate Payee Account shall separately account for all amounts received (i) from the Participant's Rollover Account and (ii) from all amounts rolled into the Plan by a spousal Alternate Payee, pursuant to Section 5.1 or 5.2. Each such Account shall record the value of the portion of the Participant's Plan Benefit allocable to the Alternate Payee's Account, the value of the portion of the Plan Benefit, if any, that is invested in each Investment Option (both in the aggregate and by Account) and other relevant data pertaining thereto. Each Alternate Payee shall be furnished with a written statement of his or her Alternate Payee Accounts in the same manner set forth in Section 6.1(b).

6.4 Allocations and Credits. The establishment and maintenance of, or allocations and credits to, the Account of any Account Participant shall not vest in such Account Participant or

Beneficiary of a Participant any right, title or interest in and to any Trust Fund assets or Plan benefits except at the time or times and upon the terms and conditions and to the extent expressly set forth in the Plan and the Trust Agreement and, in the case of an Alternate Payee Account, the express terms of the Qualified Domestic Relations Order.

6.5 Plan Benefit and Trust Fund.

(a) Plan Benefit Defined. As of the close of each Valuation Date, the Plan Benefit of an Account Participant shall equal the aggregate value of his or her Accounts as of such Valuation Date. As of any date that is not a Valuation Date, a Participant's Plan Benefit shall be calculated in accordance with the previous sentence as of such date, but based upon the value of the Account Participant's Accounts as of the close of the most recent Valuation Date. The value of an Account as of a Valuation Date shall be calculated as of each Valuation Date in accordance with a methodology established by the Committee and reasonably and consistently applied to all similarly situated Account Participants and shall be based upon an Account Participant's aggregate deferrals and contributions to the Trust Fund and distributions and withdrawals from the Trust Fund, the investment performance of the Investment Options in which each Account has been allocated, and any fees, credits or debits allocable to each Account. As of each Valuation Date, each Account shall be adjusted to reflect all Units or dollars credited and Units or dollars distributed, withdrawn or deducted therefrom in accordance with the terms of the Plan and the Trust Agreement. The aggregate Plan Benefit of all Account Participants shall in no event exceed the value of the assets of the Trust Fund and may be less than such value to the extent of any unallocated expense, reserve or similar account maintained as part of the Trust Fund.

(b) Investment Options and Investment Funds. The Trust Fund shall be invested at the direction of Account Participants, in accordance with Section 4, in and among the Investment Options made available through the Plan from time to time by the Committee. Investment Options may include (i) one or more Investment Funds, (ii) a brokerage account or similar investment window through which Account Participants may direct the investment of their Accounts into Mutual Funds (as defined below) or other available investment products that the Committee designates as available for investment through such window, (iii) an individual participant loan fund to record the value of an outstanding loan made to a Participant in accordance with Section 7.3, and (iv) any other investment alternative that the Committee may make available through the Plan. Investment Funds may consist of open-end investment companies registered under the Investment Company Act of 1940, as amended ("Mutual Funds"), separately managed accounts, unregistered commingled funds, group or commingled trusts, or any combination thereof as approved from time to time by the Committee for the investment of the assets of the Trust Fund.

SECTION 7
**WITHDRAWALS FOR UNFORESEEABLE EMERGENCIES; WITHDRAWALS OF
SMALL AMOUNTS; LOANS**

7.1 Distribution for an Unforeseeable Emergency.

(a) Amount of Distribution for an Unforeseeable Emergency. Upon a showing by a Participant of an Unforeseeable Emergency, the Administrative Service Agency may, permit a payment to be made to the Participant in an amount which does not exceed the lesser of (i) the amount reasonably needed to meet the financial need created by such Unforeseeable Emergency, including estimated income taxes and (ii) an amount which, together with any prior distribution or withdrawal, does not exceed the value of the Participant's Plan Benefit determined as of the most recent Valuation Date. Any such payment shall be made from the Trust Fund by the Trustee upon the direction of the Administrative Service Agency and shall be withdrawn by the Trustee pro rata from the Investment Funds in which the Participant has an interest, unless the Participant specifies in the request for such a payment the portion of the total amount to be withdrawn by the Trustee from each Investment Fund. The Participant shall designate the amount of the distribution that will come from his or her Before-Tax Deferral Account and from his or her Roth Account in accordance with procedures established by the Administrative Service Agency. All payments shall be made in one lump cash sum within sixty days after approval of the request.

(b) Evidence of Other Relief. A Participant must provide evidence that the amount requested for an Unforeseeable Emergency may not be fully relieved (i) through reimbursement or compensation by insurance or otherwise, (ii) by liquidation of a Participant's other non-Plan assets, to the extent the liquidation of such assets would not itself cause severe financial hardship, or (iii) by cessation of deferrals and contributions under the Plan.

7.2 Distribution from a Small Inactive Account.

(a) Elective Distribution. An Account Participant with a Plan Benefit, not including the amount in the Participant's Rollover Accounts, of \$5,000 or less (or such greater amount as may be permitted by Section 401(a)(11) of the Code) may elect at any time to receive a lump sum distribution, not to exceed \$5,000 of his or her Account and Rollover Account, which distribution will be made in accordance with procedures established by the Administrative Service Agency, *provided* that both of the following conditions have been met:

(i) there has been no Amount Deferred or Contributed by such Participant during the two-year period ending on the date of distribution; and

(ii) there has been no prior distribution made to such Participant pursuant to this Section 7.2.

(b) Automatic Distribution. With respect to a Participant or an Alternate Payee whose Plan Benefit, including any amounts attributable to an in-Plan Rollover Contribution to a Roth Account pursuant to Section 8.8, but not including any amounts in the Participant or Alternate Payee's Rollover Accounts, does not exceed the amount set forth in Section 7.2(a), if and to the extent that the Committee has resolved to provide for automatic distributions pursuant

to Section 7.2(b) of Schedule A, the Committee shall direct the automatic distribution of the Participant's Account and Rollover Account or the Alternate Payee's Alternate Payee Account as soon as practicable, to the extent provided in Section 7.2(b) of Schedule A: (i) following the Participant's Severance from Employment and (ii) upon an Account Participant's Plan Benefit falling below the value set forth in Section 7.2(b) of Schedule A, to the extent that the requirements of Section 7.2(a) are met; *provided, however*, that in the event any such distribution is greater than \$1,000, if the participant does not elect to have such distribution paid directly to an eligible retirement plan specified by the participant in a direct rollover or to receive the distribution directly in accordance with Section 8.1(b), then the Committee will pay the distribution in a direct rollover to an individual retirement plan designated by the Committee; and *provided further*, that such distribution shall be made in accordance with the requirements of Section 401(a)(31) of the Code.

7.3 Loans. To the extent the Committee has resolved to adopt a loan program pursuant to Section 7.3 of Schedule A, this Section 7.3 shall apply.

(a) Eligibility. Participants who are active Employees, and, if the Committee shall determine, Participants who are on an approved leave of absence from their Employer, shall be eligible to request a Plan loan. Each Participant shall have only one outstanding Plan loan at any time. Upon the request of a loan-eligible Participant, the Administrative Service Agency may, on such terms and conditions prescribed herein, direct the Trustee to make a Plan loan to such loan-eligible Participant.

(b) Loan Amount. The principal amount of any Plan loan shall be for an amount equal to at least \$1,000, or such other amount as the Committee shall determine, and shall not exceed the lesser of:

(i) 50% of the value of the sum of the Participant's Accounts (including his or her Before-Tax Deferral Account and Roth Account (to the extent applicable)); and

(ii) \$50,000 reduced by the highest value in the last twelve months of any loans by the Participant from the Plan and other Eligible Retirement Plans sponsored by the Employer or in which the Employer participates.

(c) Repayment Period. All Plan loans, other than those for the purpose of acquiring the dwelling unit which is, or within a reasonable time shall be, the principal residence of the Participant, shall be repaid over a non-renewable repayment period of five years. A Plan loan made for acquiring a principal residence shall be repaid over a non-renewable repayment period of up to 15 years, or such shorter term as the Committee shall determine. Any Plan loan shall be repaid in substantially equal installments of principal and accrued interest that shall be paid at least monthly or quarterly, as specified by the Committee, subject to the methods and procedures as shall be determined by the Administrative Service Agency.

(d) Rate of Interest. Each Plan loan granted shall bear a rate of interest equal to one percentage point above the prime interest rate as published in the Wall Street Journal on the last Business Day of the month preceding the application for the loan, or such other

reasonable rate of interest as the Committee shall determine.

(e) Source of Loans; Security. The Committee shall be required to designate under Section 7.3(e) of Schedule A the source(s) of Plan loans. Plan loans shall be made solely from the source(s) designated by the Committee. All Plan loans shall be made from the Trust Fund and notes evidencing such obligations shall be considered assets of the Trust Fund and shall be treated as a separate loan investment fund for purposes of determining the value as of any Valuation Date of a Participant's Accounts. All Plan loans shall be secured, as of the date of the Plan loan, by the sum of (i) the Participant's Before-Tax Deferral Account and Roth Account (to the extent applicable) and (ii) the Participant's Rollover Accounts, if applicable, *provided, however*, that no more than 50% of the aggregate value of such Participant's Accounts shall be used as security for the Plan loan.

(f) Default. If a Participant fails to make any scheduled repayment of his or her Plan loan within the Loan Grace Period, such Participant shall be considered in default and the Administrative Service Agency shall declare a deemed distribution to have occurred with respect to such Plan loan, effective as of the date of the default and shall reduce the value of the Participant's Plan Benefit by the amount of the deemed distribution. Notwithstanding anything in Section 7.3 to the contrary, a Participant who has defaulted on a loan made under the Plan shall not be eligible to obtain another loan hereunder until the defaulted loan and accrued interest has been repaid, and the new loan shall be subject to any other limitations required under Section 1.72(p) of the Treasury Regulations.

(g) Outstanding Loans. An outstanding loan shall include (i) any loan that is being repaid in compliance with Section 7.3 until repaid in full and (ii) any loan that is considered in default until subsequently repaid in full.

(h) Administration and Fees. The Committee may establish or change from time to time the standards or requirements for making any Plan loan, including assessing an administrative fee against the Participant or the Participant's Account for such Plan loan.

(i) CARES Act Loans. To the extent that the Employer has resolved to implement the loan provisions pursuant to Section 7.3(i) of Schedule B, upon the request of a loan-eligible Participant, the Administrative Service Agency may direct the Trustee to make a Plan loan to a Qualified Participant in accordance with the terms of this Section 7.3(i) and consistent with the CARES Act. Notwithstanding anything to the contrary in Section 7.3, the principal amount of a loan made to a Qualified Participant, from March 27, 2020 to September 23, 2020 shall not exceed the lesser of: (i) \$100,000, reduced by the excess (if any) of (x) the Plan's highest outstanding loan balance during the one-year period ending on the day before the date on which the loan is made over (y) the plan's outstanding balance on the date on which the loan is made; or (ii) the greater of (x) the present value of the nonforfeitable accrued benefit under the Participant's Account and (y) \$10,000.

(j) CARES Act Loan Repayment. To the extent that the Employer has resolved to implement the repayment provisions pursuant to Section 7.3(j) of Schedule B and notwithstanding anything to the contrary in Section 7.3, a Qualified Participant with an

outstanding loan with a repayment date during the period beginning on March 27, 2020 and ending on December 31, 2020 shall have the repayment date delayed by up to one year.

7.4 Death Prior to Distribution of Proceeds. If a Participant dies prior to the payment of any withdrawal for an Unforeseeable Emergency, distribution of a small inactive account or disbursement of the proceeds of any Plan loan, the Participant's withdrawal, distribution or loan request shall be void as of the date of death and no withdrawal, distribution or disbursement shall be made by operation of Section 7 to the Participant's Beneficiary or estate.

7.5 Coronavirus-Related Distributions. To the extent that the Employer has resolved to implement the distribution provisions pursuant to Section 7.5 of Schedule B and notwithstanding anything in Section 7.1, upon a showing by a Qualified Participant of a need for a Coronavirus-Related Distribution, the Administrative Services Agency may permit a payment to be made to the Participant in an amount that does not exceed \$100,000 or, to the extent that the Employer has designated a different amount under Section 7.5 of Schedule B, the amount as set forth in Section 7.5 of Schedule B.

7.6 Distribution for Qualified Birth or Adoption. To the extent that the Employer has resolved to implement the distribution provisions pursuant to Section 7.6 of Schedule B, the Administrative Services Agency may permit a distribution to be made to a Participant in an amount not to exceed \$5,000 for a qualified birth or adoption distribution as defined under Section 113 of the SECURE Act.

SECTION 8
DISTRIBUTIONS FROM THE PLAN AND OTHER ELIGIBLE RETIREMENT PLANS

8.1 Distributions to Participants.

(a) Eligibility for Distribution. A Participant will become eligible to receive a distribution of his Plan Benefit upon the occurrence of any of the following events: (i) the Participant's Severance from Employment with the Employer; (ii) the Participant's attainment of age 70^{1/2}; *provided, however,* that for purposes of this Section 8, a Participant will be deemed to have had a Severance from Employment during any period he or she is performing service in the uniformed services described in Section 3401(h)(2)(A) of the Code. Except as otherwise provided in Section 7, a Participant may not receive distribution of his or her Plan Benefit at any time prior to the occurrence of one of the foregoing events.

(b) Distributions to Participants. Upon a Participant's eligibility for a distribution pursuant to Section 8.1(a), the Participant shall be entitled to receive his or her Plan Benefit, which shall be paid in cash by the Trustee from the Trust Fund in accordance with one of the methods described in Section 8.1(c) and as of the commencement date elected by the Participant in accordance with the procedures prescribed Section 8.1(e).

(c) Distribution Options. Subject to Section 8.6, any payment made under this section shall be made in one of the following methods, as the Participant (or, in the case of the death of a Participant, his or her Beneficiary) may elect any of the following:

(i) A total or partial lump sum payment. Any partial lump sum payment shall be an amount of at least the Minimum Lump Sum Amount, and the number of partial lump sum payments in any Plan Year may not exceed the Maximum Annual Number of Partial Distributions.

(ii) Periodic monthly, quarterly, semi-annual or annual installment payments; *provided, however,* that a Participant (or, in the case of the death of a Participant, his or her Beneficiary) may elect to receive (A) an initial installment payment in a specified amount and (B) the balance of his or her Account in periodic monthly, quarterly, semi-annual or annual installment payments. Any installment payment made pursuant to Section 8.1(c)(ii) shall be at least the Minimum Installment Amount. If the balance of the Participant's Account and Rollover Account is less than such amount, then the payment will equal the total amount of the Participant's Account and Rollover Account. Installment payments may consist of (A) fixed amounts paid on each payment date as designated by the Participant (or in the case of the death of a Participant, his or her Beneficiary), or (B) formulaic amounts determined by the Administrative Service Agency, based on a fixed period designated by the Participant (or in the case of the death of a Participant, his or her Beneficiary), calculated by dividing the Plan Benefit on the date of the payment by the number of payments remaining during the fixed period.

(iii) A Participant who elects to receive installment payments or who is currently receiving installment payments pursuant to Section 8.1(c)(ii) may elect, subject to any limitations set forth by the Committee and in accordance with procedures established by the Administrative Service Agency, to receive a portion of his or her Account distributed in a lump sum; *provided, however*, that no lump sum payment shall be less than the Minimum Lump Sum Amount; and *provided further*, that the number of such elections in any Plan Year may not exceed the Maximum Annual Number of Partial Distributions, as set forth in Section 8.1(c) of Schedule A. Such lump sum payments shall not result in a discontinuation of subsequent installment payments; *provided, however*, that such subsequent payments may be redetermined in accordance with methods and procedures established by the Administrative Service Agency.

(iv) A Participant who is an eligible retired public safety officer, as defined in Section 402(l) of the Code, may elect, at the time and in the manner prescribed by the Administrative Service Agency, to have up to \$3,000 per year (or such greater amount as may be permitted under applicable guidance issued by the Internal Revenue Service) of amounts from his or her Before-Tax Deferral Account distributable under the Plan used to pay qualified health insurance premiums for an accident or health plan or long-term care insurance contract covering the Participant and his or her spouse and dependents. Such amounts are excludible from the Participant's gross income to the extent the qualified health insurance premiums are paid directly to the provider of the accident or health plan or long-term care insurance contract (determined in accordance with Section 402(l) of the Code) by deduction from a distribution to the Plan.

(v) For each distribution election under Section 8.1(c), a Participant shall designate the percentage of each distribution that will come from his or her Before-Tax Deferral Account and the percentage that will come from his or her Roth Account (to the extent applicable). For the avoidance of doubt, for purposes of the limitations and restrictions described in this Section 8.1(c), each distribution election made by a Participant and each payment made in accordance thereto shall be deemed to be one election and one payment, even if payment is made both from the Participant's Before-Tax Deferral Account and from his or her Roth Account (to the extent applicable).

Notwithstanding the foregoing, a Participant may not elect an installment period extending beyond the longest of (A) his or her life expectancy, (B) if his or her designated Beneficiary is his or her Spouse, the life expectancy of the Participant and his or her Spouse and (C) if his designated Beneficiary is not his or her Spouse, the life expectancy determined using the applicable table contained in the applicable Treasury Regulation.

(d) Calculation of Payments.

(i) If a Participant elects a total lump sum payment, pursuant to Section 8.1(c)(i), the Participant's Plan Benefit shall be determined as of the Valuation Date coincident with or last preceding the date on which the Plan Benefit is

withdrawn from the Investment Options and liquidated for distribution. Such liquidated amount (i) shall be held in the Trust Fund in a payment account maintained by the Trustee for this purpose and (ii) shall not be credited with interest or investment gains or losses following the date of liquidation.

(ii) If a Participant elects to receive a partial lump sum payment pursuant to Section 8.1(c)(i) or (iii), installment payments pursuant to Section 8.1(c)(i), or payment of qualified health insurance premiums for an accident or health plan or long-term care insurance contract covering the Participant and his or her spouse and dependents pursuant to paragraph Section 8.1(c)(iv), any remaining balance in such Participant's Accounts shall continue to participate in the investment performance of the Investment Options in which such amounts are invested and to bear its allocable share of administrative and investment expenses until the Valuation Date coincident with or last preceding the date on which such Plan Benefit amounts are withdrawn from the Investment Funds and liquidated for distribution; *provided, however*, that the amount of the installments need not be redetermined to reflect changes in the value of the Account more frequently than annually. All such redeterminations shall be made by the Administrative Service Agency in accordance with procedures of uniform application. Any amount liquidated for purposes of an installment payment (i) shall be held in the Trust Fund in a payment account maintained by the Trustee for this purpose and (ii) shall not be credited with interest or investment gains or losses following the date of liquidation.

(e) Distribution Election. In the case of the Participant's Severance from Employment with the Employer, a distribution election made by the Participant shall specify the form of payment as provided in Section 8.1(c) and the date on which payments shall commence; *provided, however*, that any such payments that would result in an account balance of less than \$500 may not commence earlier than at the end of the Distribution Waiting Period; *provided, further* that the timing of any distribution must be in compliance with Section 8.6. Subject to Section 8.6, a Participant who is receiving distributions under the Plan may change both the timing and the method of payment elected subject to any limitations set forth by the Committee and in accordance with procedures established by the Administrative Service Agency.

(f) Rollover Accounts. Notwithstanding any other provision of Section 8.1, a Participant who has one or more Rollover Accounts shall be permitted to withdraw all or any portion of such Rollover Accounts at any time during a Plan Year; *provided* that such withdrawal shall be paid pursuant to a method of payment elected by the Participant in accordance with Section 8.1(c) and the value of such Rollover Accounts shall be determined in accordance with Section 8.1(d).

8.2 Distributions to Beneficiaries. If a Participant dies before distribution of his or her Plan Benefit has commenced, a distribution election made by the Beneficiary shall specify the form of payment as provided in Section 8.1(c) and the date on which payments shall commence. If a Participant dies at any time before his or her entire Plan Benefit has been distributed, then the Participant's Beneficiary may make subsequent distribution elections as provided in Section 401(a)(9) of the Code. Notwithstanding the foregoing, any distribution to

a Beneficiary shall be made in accordance with the provisions of Section 401(a)(9) of the Code and Section 8.6.

8.3 Distributions to Alternate Payees. A distribution to an Alternate Payee may be paid in a single lump sum as soon as practicable following the qualification of the Qualified Domestic Relations Order and the close of all appeals to the Qualified Domestic Relations Order if the Alternate Payee consents to such lump sum distribution. In the event that the Alternate Payee does not consent to receive his or her distribution in a single lump sum as soon as practicable following the qualification of the Qualified Domestic Relations Order, the Alternate Payee may make an election to receive a distribution any time after the Earliest Retirement Date, subject to any requirements of Section 401(a)(9) of the Code and Section 8.1(c), by filing a distribution election specifying the form of payment as provided in Section 8.6 and the date on which payments shall commence.

8.4 Eligible Rollover Distributions.

(a) Participant Rollover Distributions. In connection with a Participant's Severance from Employment, the Distributee may elect, at the time and in the manner prescribed by the Administrative Service Agency, to have all or any portion of the Participant's Accounts that qualifies as an Eligible Rollover Distribution paid directly to the trustee of an Eligible Retirement Plan; *provided* that such other plan provides for the acceptance of such amounts by the trustee. The Plan shall provide written information to Distributees regarding Eligible Rollover Distributions to the extent required by Section 402(f) of the Code.

(b) Beneficiary Rollover Distributions. Upon a Participant's death, a Beneficiary may elect, at the time and in the manner prescribed by the Administrative Service Agency, to have all or any portion of the Participant's Accounts that qualifies as an Eligible Rollover Distribution paid directly to the trustee of an individual retirement arrangement (as defined in Section 7701(a)(37) of the Code) that is established for the purpose of receiving the distribution on behalf of such Beneficiary.

(c) Roth IRA Rollover Distribution. In connection with a Participant's Severance from Employment or upon a Participant's death, as the case may be, a Participant or a Beneficiary may elect, at the time and in the manner prescribed by the Administrative Service Agency, to have all or any portion of the Participant's Accounts that qualifies as an Eligible Rollover Distribution rolled over to a Roth individual retirement arrangement (as defined in Section 7701(a)(37) of the Code, and designated as a Roth arrangement at the time of its establishment). Such amounts will be included in gross income as if the distribution had been made to such Participant or Beneficiary.

8.5 Withholding. The Trustee shall withhold or cause to be withheld from any amounts withdrawn or distributed all federal, state, city or other taxes as shall be required pursuant to any law or governmental ruling or regulation, including Treasury Regulations.

8.6 Required Minimum Distributions.

(a) In General. Notwithstanding any other provision of the Plan to the contrary, all distributions under the Plan shall be in accordance with the minimum distribution and timing

requirements of Section 401(a)(9) of the Code (including the incidental death benefit requirements of Section 401(a)(9)(G) of the Code) and the final Treasury regulations under Sections 1.401(a)(9)-2 through 1.401(a)(9)-9, which are incorporated herein by reference. Such provisions shall override any distribution options in the Plan that may be inconsistent with Section 401(a)(9) of the Code. Any distributions made pursuant to this Section 8.6 in order to comply with Section 401(a)(9) of the Code shall be charged against the Account or Accounts of the Account Participant in such manner as designated by the Account Participant in accordance with procedures established by the Administrative Service Agency; *provided, however*, that if no such designation is made, such distributions shall be charged first against the Before-Tax Deferral Account, second against the Roth Account (to the extent applicable), third against the Rollover Account or Rollover Accounts not relating to Rollover Contributions of amounts from a Qualified Roth Contribution Program, and fourth against the Rollover Account or Rollover Accounts relating to Rollover Contributions of amounts from a Qualified Roth Contribution Program.

(b) 2009 Waiver. Notwithstanding anything to the contrary in Section 8.6, an Account Participant who would have been required to receive required minimum distributions for 2009 but for the enactment of Section 401(a)(9)(H) of the Code (“2009 RMDs”), and who would have satisfied that requirement by receiving distributions that are (i) equal to the 2009 RMDs or (ii) one or more payments in a series of substantially equal distributions (that include the 2009 RMDs) made at least annually and expected to last for the life (or life expectancy) of the Participant, the joint lives (or joint life expectancy) of the Participant and the Participant’s Beneficiary, or for a period of at least 10 years, will not receive those distributions for 2009 unless the Participant or Beneficiary chooses to receive such distributions. Participants and Beneficiaries described in the preceding sentence will be given the opportunity to elect to receive the distributions described in the preceding sentence.

(c) Distributions During Participant’s Life. The Plan Benefit of a Participant shall be distributed (or commence to be distributed) to such Participant as soon as practicable after the Required Beginning Date. If the Participant has not made an election pursuant to Section 8.1(c) prior to such Required Beginning Date, then the Plan Benefit shall be distributed in the form of installment payments commencing on the Required Beginning Date.

(d) Death of a Participant Occurring on or Prior to December 31, 2021, and Before the Required Beginning Date.

(i) If, prior to December 31, 2021, a Participant dies before his Required Beginning Date, the remaining portion (if any) of such Participant’s Plan Benefit shall be distributed to his or her Beneficiary no later than December 31 of the calendar year containing the fifth anniversary of the Participant’s death (determined without regard to 2009), except as set forth in Sections 8.6(d)(i)(A) or (B) as follows:

(A) The Beneficiary may elect to receive a distribution of the Plan Benefit over a period not exceeding the life expectancy of the Beneficiary; *provided* that the distribution commences no later than December 31 of the

calendar year immediately following the calendar year in which the Participant dies; or

(B) If the sole Beneficiary is the Participant's Surviving Spouse, such Surviving Spouse may elect to receive a distribution of the Account over a period not exceeding the life expectancy of the Surviving Spouse (determined as of the date such payments commence); *provided* that the distribution commences on or before the later of December 31 of the calendar year immediately following the calendar year in which the Participant dies or December 31 of the calendar year in which the Participant would have attained age 72; *provided, further*, that if the Surviving Spouse dies after the Participant but before distributions to the Surviving Spouse commence, Section 8.6(d) (with the exception of Section 8.6(d)(i)(A)) shall apply as if the Surviving Spouse were the Participant.

(ii) The Beneficiary may elect to receive payment of the Plan Benefit as a lump sum or in annual, monthly or quarterly installment payments.

(iii) If the Beneficiary is an individual and is not an Eligible Beneficiary and the Participant dies before January 1, 2022, the remaining balance of the Plan Benefit must be distributed within the remaining life expectancy of the Beneficiary, and, if the Beneficiary dies after January 1, 2022 and before the entire Plan Benefit is distributed, the remaining balance of the Plan Benefit must be distributed within 10 years of the Beneficiary's death.

(e) Death of a Participant Occurring on or Prior to December 31, 2021, After the Required Beginning Date, and After Commencement of Distributions. If, prior to December 31, 2021, a Participant dies on or after the Required Beginning Date, but before his or her entire Plan Benefit is distributed to him or her, the unpaid portion of his or her Plan Account shall be distributed as follows:

(i) If the Participant has a Designated Beneficiary or Default Beneficiary that is the Surviving Spouse, the longer of the remaining life expectancy of the Participant's Beneficiary and the remaining life expectancy of the Participant determined in accordance with Section 1.409(a)(9)-5 of the Treasury Regulations; or

(ii) If the Participant does not have a Designated Beneficiary or if the Default Beneficiary is not a Surviving Spouse, the remaining life expectancy of the Participant determined in accordance with Section 1.409(a)(9)-5 of the Treasury Regulations;

provided, however, that if a Beneficiary so elects, the Participant's remaining Plan Benefit may be paid to the Beneficiary at any time in a lump sum so long as the entire Plan Benefit is paid at least as rapidly as it would be paid under Section 8.6(e)(i); and *provided, further*, that if the Beneficiary is an individual and is not an Eligible Beneficiary and the Participant dies before January 1, 2022, the remaining balance of the Plan Benefit must be distributed within the remaining life expectancy of the Beneficiary, and, if the Beneficiary dies after January 1, 2022

and before the entire Plan Benefit is distributed, the remaining balance of the Plan Benefit must be distributed within 10 years of the Beneficiary's death.

(f) Distributions After the Death of a Participant Occurring After December 31, 2021. If, after December 31, 2021, a Participant dies before his or her entire Plan Benefit is distributed to him or her, the unpaid portion of his or her Plan Account shall be distributed as follows:

(i) If the Participant has a Beneficiary who is an Eligible Beneficiary and an individual, the Eligible Beneficiary may receive distributions of the Beneficiary's unpaid portion of Plan Benefit over his or her remaining life expectancy determined in accordance with applicable Treasury Regulations, *provided* that, if the Eligible Beneficiary dies, any remaining benefits must be distributed to his or her Beneficiary within 10 years of the Eligible Beneficiary's death; and *provided, further*, that, if the Eligible Beneficiary is a minor child, any remaining benefits must be distributed within 10 years after such child reaches the age of majority; and

(ii) If the Participant has a Beneficiary who is not an Eligible Beneficiary but is an individual, the Beneficiary shall receive distribution of the Beneficiary's unpaid portion of the Plan Benefit in its entirety within 10 years following the date of the Participant's death; or

(iii) If the Participant has a Beneficiary who is not an individual, the Beneficiary shall receive distribution of the Beneficiary's unpaid portion of the Plan Benefit in its entirety within five years following the date of the Participant's death.

(g) Alternate Payee Accounts. In the case of any Alternate Payee Account, payments to the Alternate Payee must be made in accordance with the Plan and Section 401(a)(9) of the Code.

(h) 2020 Waiver. Notwithstanding anything to the contrary in Section 8.6, whether a Participant or Beneficiary who would have been required to receive required minimum distributions in 2020 (or paid in 2021 for the 2020 calendar year for a Participant with a required beginning date of April 1, 2021) but for the enactment of Section 401(a)(9)(I) of the Code ("2020 RMDs"), and who would have satisfied that requirement by receiving distributions that are either (1) equal to the 2020 RMDs, or (2) one or more payments (that include the 2020 RMDs) in a series of substantially equal periodic payments made at least annually and expected to last for the life (or life expectancy) of the Participant, the joint lives (or joint life expectancies) of the Participant and the Participant's designated Beneficiary, or for a period of at least 10 years ("Extended 2020 RMDs"), will receive those distributions as determined in accordance with the option chosen by the employer in Schedule B. Notwithstanding the option chosen by the employer in Schedule B, a Participant or Beneficiary will be given an opportunity to make an election as to whether or not to receive those distributions. In addition, notwithstanding Section 8.4, and solely for purposes of applying the direct rollover provisions of the plan, certain additional distributions in 2020, as chosen by the employer in Schedule B, will be treated as

eligible rollover distributions. If no election is made by the employer in the adoption agreement, a direct rollover will be offered only for distributions that would be eligible rollover distributions in the absence of section 401(a)(9)(I) of the Code. To the extent there is a conflict between this Section 8.6(h) of the Plan and Section 401(a) of the Code, the provisions of the Code shall prevail.

8.7 Special Proceeds. If the Plan receives Special Proceeds (as defined below) that are allocable to an Account Participant who has received a final distribution of his or her entire Plan Benefit, then the Plan shall distribute such Special Proceeds to the former Participant, Beneficiary, or Alternate Payee (or in accordance with Section 9.2, if the Participant is deceased and no Beneficiary designation was in effect at the time of the Participant's death, or to the estate of Beneficiary or Alternate Payee, as applicable, if such person is deceased) in a lump sum as soon as practicable after the Plan receives such Special Proceeds unless, at the time of such mandatory distribution, the value of such distribution would exceed \$1,000. For purposes of Section 8.7, "Special Proceeds" means amounts attributable to a settlement of any dispute or controversy related to any of the assets previously attributable to any Account of the former Participant, Beneficiary, or Alternate Payee or any other amounts allocable under the Plan to a former Participant, Beneficiary, or Alternate Payee relating to an adjustment to the amount or value of any such Account.

8.8 In-Plan Rollover to Roth Account.

(a) A Participant who has not severed employment or a spousal Alternate Payee would be permitted to have all or any portion of the Participant's Plan Benefit not otherwise distributable under the Plan, and not attributable to Roth Contributions or outstanding loans, directly rolled over into a separately maintained Account within his or her Roth Account. Any such amounts will be included in gross income as if the distribution had been made to such Participant or spousal Alternate Payee. After a Participant or spousal Alternate Payee has made an in-Plan rollover into a Roth Account, such Participant or spousal Alternate Payee may elect to take distributions from such Account in accordance with Sections 8.1 or 8.3.

(b) Upon any distribution event pursuant to which a Participant, a Beneficiary who is a Participant's Surviving Spouse or a spousal Alternate Payee would be permitted to have all or any portion of the Participant's Plan Benefit that qualifies as an Eligible Rollover Distribution rolled over into another Eligible Retirement Plan, such Participant, Beneficiary who is a Participant's Surviving Spouse or spousal Alternate Payee may elect to have the portion of such Eligible Rollover Distribution that is not attributable to Roth Contributions or outstanding loans directly rolled over into a separately maintained Account within his or her Roth Account. Any such amounts will be included in gross income as if the distribution had been made to such Participant, Beneficiary who is a Participant's Surviving Spouse or spousal Alternate Payee. After a Participant, Beneficiary who is a Participant's Surviving Spouse or spouse Alternate Payee has made an in-Plan rollover into a Roth Account, such Participant, Beneficiary who is a Participant's Surviving Spouse or spousal Alternate Payee may elect to take distributions from such Account in accordance with any of the distribution options set forth in Section 8.1(c).

(c) The provisions in Section 8.8 shall be administered in accordance with procedures established by the Administrative Service Agency and shall be interpreted and administered in

accordance with and subject to Section 402A(c)(4) of the Code and any rules, regulations or other guidance issued by the Internal Revenue Service in relation thereto.

SECTION 9 DESIGNATION OF BENEFICIARIES

9.1 Written Designation of Beneficiaries. Each Participant shall file with the Administrative Service Agency a written designation of one or more persons as the Designated Beneficiary who shall be entitled to receive the Plan Benefit, if any, payable under the Plan upon his or her death. A Participant may from time to time revoke or change his or her Designated Beneficiary designation without the consent of any prior Designated Beneficiary by filing a new written designation with the Administrative Service Agency. The last such designation received by the Administrative Service Agency “in good order” shall be controlling; *provided, however*, that no designation or change or revocation thereof shall be effective unless received by the Administrative Service Agency in good order prior to the Participant’s death, and in no event shall it be effective as of a date prior to such receipt. For purposes of Section 9, a Beneficiary designation shall be deemed to be received in good order only if (i) it is in a written or electronic format acceptable to the Administrative Service Agency and (ii) the Administrative Service Agency can reasonably identify the Beneficiary or Beneficiaries named in the designation.

9.2 No Beneficiaries Designated; Death of a Beneficiary. (a) If no such Beneficiary designation is in effect at the time of a Participant’s death, or if no designated Beneficiary survives the Participant, or if no designated Beneficiary can be located with reasonable diligence by the Administrative Service Agency, the payment of the Plan Benefit, if any, payable under the Plan upon the Participant’s death shall be made by the Trustee from the Trust Fund to the Participant’s Surviving Spouse, if any, or if the Participant has no Surviving Spouse, or the Surviving Spouse cannot be located with reasonable diligence by the Administrative Service Agency, then to the deceased Participant’s estate (such Beneficiary hereinafter referred to as the “Default Beneficiary”). If the Administrative Service Agency is in doubt as to the right or entitlement of any person to receive such amount, the Administrative Service Agency shall inform the Committee and the Trustee, and the Trustee may retain such amount, without liability for any interest thereon, until the rights thereto are determined, or the Trustee may pay such amount into any court of appropriate jurisdiction or to any other person pursuant to applicable law and such payment shall be a complete discharge of the liability of the Trustee, Plan, Committee, Employer, Administrative Service Agency and Financial Organizations.

(b) If a Designated Beneficiary or Default Beneficiary dies after the death of the Participant but prior to receiving a complete distribution of the portion of the Plan Benefit that would have been paid to such Beneficiary had such Beneficiary’s death not then occurred, then, for purposes of the Plan, the distribution that would otherwise have been received by such Beneficiary shall be paid to the Beneficiary’s estate.

9.3 Surviving Spouse. Notwithstanding Section 9.2, a Beneficiary who is a Surviving Spouse of the Participant may designate a subsequent Designated Beneficiary, subject to the same filing requirements of Section 9.1, to the extent permitted under Section 401(a)(9) of the Code. To the extent such Surviving Spouse is not permitted or does not elect to designate a subsequent Designated Beneficiary pursuant to the preceding sentence, and the Surviving Spouse dies prior to receiving a complete distribution of the Plan Benefit that would have been paid to such Surviving Spouse had such Surviving Spouse’s death not then occurred, then, for purposes

of the Plan, the distribution that would otherwise have been received by such Surviving Spouse shall be paid to the Surviving Spouse's estate.

SECTION 10 QUALIFIED DOMESTIC RELATIONS ORDERS

10.1 Qualified Domestic Relations Order. Payments with respect to a Participant's Plan Benefit may be made by the Trustee from the Trust Fund to one or more Alternate Payees pursuant to the terms of a Qualified Domestic Relations Order. Upon segregation of the assets payable to an Alternate Payee in an Alternate Payee Account or the payment of such benefits to the Alternate Payee, any such amounts paid or segregated shall no longer constitute part of the Participant's Plan Benefit. No liability whatsoever shall be incurred by the Committee, the Trustee, the Employer, the Administrative Service Agency, the Review Committee or any Financial Organization solely by reason of any act or omission undertaken in accordance with this section to comply with the terms of a Qualified Domestic Relations Order.

10.2 Suspension of Distributions During Claim Period. Subject to the discretion of the Administrative Service Agency or the Committee, no distribution of any Plan Benefit shall be permitted in any period during which a purported Qualified Domestic Relations Order claim, against all or part of such Plan Benefit, is being reviewed in accordance with the provisions of Section 11.8. If the Administrative Service Agency reasonably believes that a purported Qualified Domestic Relations Order against all or part of any Plan Benefit is likely to be asserted, the Committee may refuse to permit any distribution of all or part of such Plan Benefit pending determination of such claim.

SECTION 11 ADMINISTRATION

11.1 Plan Administration. Except as otherwise provided herein, the operation and administration of the Plan shall be the responsibility of the Committee and the Committee shall have all of the broad, general authority necessary or advisable to operate and administer the Plan. The Committee shall have the power and the duty to take all action and to make all decisions necessary or proper to carry out its responsibilities under the Plan. All determinations of the Committee as to any question involving its responsibilities under the Plan, including, interpretation of the Plan or as to any discretionary actions to be taken under the Plan, shall be solely in the Committee's discretion and shall be final, conclusive and binding on all parties.

11.2 Committee Powers and Duties. Without limiting the generality of the foregoing, the Committee shall have the following powers and duties:

(a) to require any person to furnish such information as it may request for the purpose of the proper administration of the Plan as a condition to receiving any benefit under the Plan;

(b) to make and enforce such rules and regulations and prescribe the use of such forms as it shall deem necessary for the efficient administration of the Plan;

(c) to interpret the Plan and to resolve ambiguities, inconsistencies and omissions in the terms of the Plan or any document related to the Plan;

(d) to decide all questions concerning the Plan and the eligibility of any Employee or other individual to participate in the Plan;

(e) to determine the amount of benefits which shall be payable to any person in accordance with the provisions of the Plan;

(f) to enlarge or diminish any applicable time period set forth in the Plan, subject to applicable law; and

(g) to determine the methods and procedures for the implementation and use of any automated telephone, computer, internet, intranet or other electronic or automated system adopted by the Committee for purposes of Plan administration, including, for receiving and processing enrollments and instructions with respect to the investment of assets allocated to an Account Participant's Accounts and for such other purposes as may be designated from time to time.

11.3 Limitation of Liability. Except as may be prohibited by applicable law, neither the Committee nor any member thereof shall be liable for (a) anything done or omitted to be done by it or by them unless the act or omission claimed to be the basis for liability amounted to a failure to act in good faith or was due to gross negligence or willful misconduct; (b) the payment of any amount under the Plan; or (c) any judgment or reasonable mistake of fact made by it or on its behalf by a member of the Committee. No member of the Committee shall be personally liable under any contract, agreement, bond or other instrument made or executed by him or her or on his or her behalf in connection with the Plan or Trust Fund.

11.4 Trustee. The Trustee shall have responsibility for the custody and safekeeping of the assets of the Plan and the Trust Fund and the valuation of such assets in accordance with the terms of the Trust Agreement and, in conjunction with the Administrative Service Agency, shall be responsible for implementing the aggregated investment decisions of Participants and beneficiaries by allocating the Plan assets to the various Investment Options. The Committee shall periodically review the performance and methods of the Trustee and the Committee may, subject to the terms of the Trust Agreement, appoint and remove or change the Trustee at any time for any reason or for no stated reason. If the Trust Agreement so provides, the Trustee may also serve as the Administrative Service Agency and perform the record keeping services normally performed by a third party Administrative Service Agency or may provide the services normally provided by a Financial Organization, *provided* that the Trustee otherwise qualifies as an Administrative Service Agency or a Financial Organization, as the case may be.

11.5 Financial Organizations. The Committee shall have the power to appoint or remove one or more Financial Organizations and to delegate to such Financial Organization(s) authority and discretion to manage (including the power to acquire and dispose of) the assets of the Plan and Trust Fund in accordance with the Regulations and the Plan. The Committee shall periodically review the performance and methods of such Financial Organization(s). The Committee has the right to (i) replace any Financial Organization or Investment Option with a successor Financial Organization or Investment Option or (ii) to select any additional Financial Organization or Investment Option.

11.6 Delegation. The Committee may delegate its general authority as it deems appropriate in accordance with the terms of the Plan and all applicable Code sections; *provided, however*, that such delegation shall be subject to revocation at any time at the discretion of the Committee. Notwithstanding any other provision of the Plan, the Committee's general authority shall include the right to review, revise, modify, revoke, or vacate any decision made or action taken by any party under the Plan to whom authority of the Committee has been delegated or to whom authority with respect to the administration of the Plan or the custody and investment of the assets of the Trust Fund has been delegated or assigned under the terms of the Plan, by the Committee or otherwise. The rights of the Committee under Section 11.6 include, the right to review, revise, modify, revoke, or vacate any decision of the Administrative Service Agency or the Review.

11.7 Plan Expenses.

(a) Assessment Against the Trust Fund. Subject to 11.7(b), the expenses of administering the Plan, including (i) the fees and expenses of the Financial Organizations and Administrative Service Agency for the performance of their duties under the Plan, including any fees and expenses associated with a change, termination or addition of an Investment Option, (ii) the fees, if any, of any member of the Committee and any Trustee and the expenses incurred by the Committee or any of its members or any Trustee in the performance of their duties under the Plan (including reasonable compensation for any legal counsel, certified public accountants, consultants, and agents, employees of the Committee and cost of services rendered in respect of the Plan and the Trust Agreement (as provided therein)), and (iii) all other proper charges and disbursements of the Financial Organizations, Administrative Service Agency, the Committee or its members (including settlements of claims or legal actions approved by counsel to the Plan) or

any Trustee shall be allocated to and paid out of the assets of the Trust Fund in accordance with such allocation and payment procedures as the Committee shall establish from time to time. The Committee is authorized to levy a fee against the Accounts of Account Participants for the purpose of paying some or all of such expenses, except where the Employer elects to pay such expenses directly; *provided, however*, that any such fees shall be levied on a pro-rata basis from the Account Participant's various Accounts at any given time, including Before-Tax Deferral Accounts, Roth Accounts (to the extent applicable), Rollover Accounts not relating to Rollover Contributions of amounts from a Qualified Roth Contribution Program, and Rollover Accounts relating to Rollover Contributions of amounts from a Qualified Roth Contribution Program.

(b) Investment Expenses. Unless the Committee determines otherwise, brokerage fees, transfer taxes and any other expenses incident to the purchase or sale of securities for any Investment Option shall be deemed to be part of the cost of such securities, or deducted in computing the proceeds therefrom, as the case may be. The Administrative Service Agency shall appropriately deduct any taxes assessed in respect of any assets held, income received, or transactions effected under any Investment Option proportionately against any Accounts that are invested in such Investment Option.

11.8 Review of Claims.

(a) Initial Claim of Rights or Benefits and Review. Any claim to rights or benefits under the Plan, including, any purported Qualified Domestic Relations Order, or request for an Unforeseeable Emergency Withdrawal must be filed in writing with the Committee, or with such other entity as the Committee may designate. Within sixty days after receipt of such claim, the Committee, or such other entity designated by the Committee, shall notify the claimant and, if such claimant is not the Account Participant, any Account Participant against whose Plan Benefit the claim is made, that the claim has been granted or denied, in whole or in part. Notice of denial of any claim in whole or in part by the Committee, or by such other entity designated by the Committee, shall include the specific reasons for denial and notice of the rights granted by Section 11.8.

(b) Review of Decision. Any claimant or Account Participant who has received notice of denial or grant, in whole or in part, of a claim made in accordance with the foregoing Section 11.8(a) may file a written request within thirty days of receipt of such denial for review of the decision by the Review Committee. Within ninety days after receipt of such request for review, the Review Committee shall notify the claimant and, as applicable, the Account Participant, that the claim has been granted or denied, in whole or in part; *provided, however*, that the Review Committee may in its discretion extend such period by up to an additional 120 days upon notice to the claimant and, as applicable, the Account Participant, prior to expiration of the original ninety days that such additional period is needed for proper review of the claim. Notice of denial of any claim in whole or in part by the Review Committee shall include the specific reasons for denial and shall be final, binding and conclusive on all interested persons for all purposes.

11.9 Advisers. The Committee shall arrange for the engagement of legal counsel and certified public accountants, who may be counsel or accountants for the Employer, and other consultants, including an investment adviser, and make use of agents and clerical or other

personnel, for purposes of this Plan. The Committee may rely upon the written opinions of counsel, accountants and consultants, and upon any information supplied by the Trustee, a Financial Organization or Administrative Service Agency appointed in accordance with the Regulations.

11.10 Limitation on Committee Power. No member of the Committee shall be entitled to act on or decide any matters relating solely to such member or any of his or her rights or benefits under the Plan.

11.11 Committee Action. All actions of the Committee shall be taken at a public meeting in accordance with Article 7 of the Public Officers Law. The Committee shall establish its own procedures and the time and place for its meetings and provide for the keeping of minutes of all meetings.

11.12 General Requirements. Notwithstanding any other provision hereof, the Plan shall at all times be operated in accordance with the requirements of applicable law, including, the Regulations.

SECTION 12 AMENDMENT OR TERMINATION

12.1 Power to Amend and Terminate. Subject to any requirements of State or federal law, the Employer reserves the right at any time and with or without prior notice to any person to amend, suspend or terminate the Plan, to eliminate future deferrals and contributions for existing Participants, or to limit participation to existing Participants, in whole or in part and for any reason and without the consent of any Employee, Account Participant, Beneficiary or other person. No amendment, suspension or termination of any provisions of the Plan or any deferrals or contributions thereunder, the Trust Agreement or any Investment Option may be made retroactively, unless such retroactivity is allowed under State law, the Code and other applicable law.

12.2 Termination of Plan. Upon any action by the Employer to initiate a Plan termination, the Employer shall permit no further deferrals or contributions of Compensation under the Plan, and the Plan termination shall become effective upon the distribution of all Plan Benefits. After taking an action to initiate a Plan termination, the Employer may distribute all Plan Benefits to Account Participants or the Employer may provide that Plan Benefits and other interests in the Trust Fund shall continue to be payable as provided in the Plan. Any distributions, transfers or other dispositions of the Plan Benefits as provided in the Plan shall constitute a complete discharge of all liabilities under the Plan. The Committee and the Trustee(s) shall remain in existence and the Trust Agreement and all of the provisions of the Plan that the Employer determines are necessary or advisable for the administration and distribution, transfer or other disposition of interests in the Trust Fund shall remain in force.

SECTION 13 GENERAL LIMITATIONS AND PROVISIONS

13.1 Plan Binding on Account Participants. The Plan, as duly amended from time to time, shall be binding on each Account Participant and his or her Surviving Spouse, heirs, administrators, trustees, successors, assigns, and Beneficiaries and all other interested persons.

13.2 No Right to Employment. Nothing contained herein shall give any individual the right to be retained in the employment of the Employer or affect the right of the Employer to terminate any individual's employment. The adoption and maintenance of the Plan shall not constitute a contract between the Employer and any individual or consideration for, or an inducement to or condition of, the employment of any individual.

13.3 Incapacitation or Incompetence. If the Administrative Service Agency shall find that any person to whom any amount is payable under the Plan is unable to care for his or her affairs, is a minor, or has died, then any payment due to such person or his or her estate (unless a prior claim therefor has been made by a Beneficiary, Surviving Spouse or duly appointed legal representative or the time period during which a Beneficiary or Surviving Spouse could make a claim under the Plan has not elapsed) may, if the Administrative Service Agency so elects, be paid to his or her spouse, a child, a relative, or any other person maintaining or having custody of such person otherwise entitled to payment or deemed by the Trustee to be a proper recipient on behalf of such person. Any such payment shall be a complete discharge of all liability under the Plan therefor.

13.4 No Alienation of Plan Benefits. Except insofar as may otherwise be required by a Qualified Domestic Relations Order or applicable law, no amount payable at any time under the Plan shall be subject in any manner to alienation by anticipation, sale, transfer, assignment, bankruptcy, pledge, attachment, garnishment, charge or encumbrance of any kind, and any attempt to so alienate such amount, whether presently or thereafter payable, shall be void.

13.5 Notices to the Committee. All elections, designations, requests, notices, instructions, and other communications from the Employer, an Employee, an Account Participant, or any other person to the Committee, Administrative Service Agency or the Employer required or permitted under the Plan shall be in such form as is prescribed by the Committee, shall be mailed by first class mail or delivered electronically in such a form and to such location as shall be prescribed by the Committee from time to time, and shall be deemed to have been given and delivered only upon actual receipt thereof at such location. Copies of all elections, designations, requests, notices, instructions and other communications from an Employee, a Participant, a Beneficiary, a Surviving Spouse or any other person to the Employer shall be promptly filed with the Administrative Service Agency in such a manner specified by the Administrative Service Agency.

13.6 Notices to Participants. All notices, statements, reports and other communications from an Employer, the Trustee or the Committee to any Account Participant, shall be deemed to have been duly given when delivered to, or when mailed by electronic delivery or other form of delivery approved by the Committee or by first class mail, postage prepaid and addressed to such Employee, Account Participant, Beneficiary, Surviving Spouse or other

person at his or her address last appearing on the records of the Administrative Service Agency, the Trustee or the Employer.

13.7 Trust Sole Source of Plan Benefits. The Trust Fund shall be the sole source of benefits under the Plan and, except as otherwise required by applicable law, neither the Committee, the Employer nor any officer or employee of an Employer assume any liability or responsibility for payment of such benefits, and each Account Participant, his or her spouse or Beneficiary, or other person who shall claim the right to any payment under the Plan shall be entitled to look only to the Trust Fund for such payment and shall not have any right, claim or demand therefor against the Committee or any member thereof, the Employer, or any officer or employee of an Employer. Nothing in Section 13.7 shall relieve an Employer of its obligation to defer or contribute Amounts Deferred or Contributed to the Trust Fund within two Business Days after the applicable payroll date, in the manner contemplated by Section 4.1.

13.8 Account Assets and Account Vesting.

(a) Account Assets Held in Trust Fund. The entire value of each Account for each Account Participant shall be held in the Trust Fund pursuant to the Trust Agreement for the exclusive benefit of the applicable Account Participant and for paying reasonable expenses of the Plan and of the Trust Fund pursuant to Section 11.7 and no part of the Trust Fund shall revert to any Employer; *provided, however*, that the setting-aside of any amounts to be held in the Trust Fund is expressly conditioned upon the following: If an amount is set aside to be held in the Trust Fund by an Employer in a manner which is inconsistent with any of the requirements of Section 457(b) of the Code, such amount shall be returned to such Employer prior to the first day of the first Plan Year commencing more than 180 days after the date of notification of such inconsistency by the Secretary of the Treasury. Any amounts so returned to the Employer, and the earnings thereon, shall be remitted to the Participants on whose behalf such amounts were set aside.

(b) Vesting. Each Account Participant shall be 100 percent vested at all times in his or her Plan Benefit.

13.9 Several Liability. The duties and responsibilities allocated to each person under the Plan and the Trust Agreement shall be the several and not joint responsibility of each, and no such person shall be liable for the act or omission of any other person.

13.10 Interpretation. (i) The term “including” means by way of example and not by way of limitation, and (ii) the headings preceding the sections hereof have been inserted solely as a matter of convenience and in no way define or limit the scope or intent of any provisions hereof.

13.11 Construction. The Plan and all rights there under shall be governed by and construed in accordance with the Code and the laws of the State.

SCHEDULE A

Effective date of last completion or amendment of this Schedule A: 05/21/2013

Instructions

This Schedule A and all later amendments to this Schedule A are part of the Plan document and should remain attached to the Plan document.

Schedule A is used by the Committee (1) TO ACTIVATE or TERMINATE optional Plan provisions described below, (2) TO MODIFY the default provisions of the Plan described below or (3) TO INDICATE that the default provisions described below will continue to apply under the Plan.

Each section of this Schedule A must be completed by the Committee in connection with the adoption of this amendment and restatement of the Plan. All selections made shall remain effective until this Schedule A is later amended by the Committee.

All section references refer to the corresponding sections of the Plan and all defined terms have the meanings ascribed to them in the Plan.

Committee Elections – Optional Plan Provisions

3.1(c) ROTH PROGRAM

Section 3.1(c) of the Plan permits Roth Contributions only if the Committee checks YES below. The Committee must also indicate below the effective date of this election. The Committee should check NO below to indicate that Roth Contributions will not be permitted under the Plan or, at a later time, to change prospectively (as of a specified effective date) a prior election under this section.

The Plan shall maintain a Roth Program under which Participants may make Roth Contributions to the Plan, which Roth Contributions will be made and separately accounted for in compliance with the relevant provisions of the Plan and the Code.

YES

NO

Effective date: 05/21/2013

8.8 IN-PLAN ROLLOVER TO A ROTH ACCOUNT

Section 8.8 of the Plan permits Roth Contributions only if the Committee has checked YES above (permitting a Roth Program) and checked YES below allowing amounts that otherwise qualify as Eligible Rollover Distributions not attributable to Roth Contributions to be directly contributed to a Roth Account under the Plan. The Committee must also indicate below the effective date of this election. The Committee should check NO below to indicate that Eligible Rollover Distributions may not be directly rolled over to a Roth Account under the Plan or, at a later time, to change prospectively (as of a specified effective date) a prior election under this section.

To the extent the Committee has resolved to implement and maintain a Roth Program pursuant to Section 3.1(c) of Schedule A, a Participant may elect to have the portion of his or her Plan Benefit that is not attributable to Roth Contributions or outstanding loans directly rolled over into a Roth Account in the Plan.

YES (do not check YES unless Roth Program is in effect)

NO

Effective date: 05/21/2013 or administratively feasible

3.1(e) SUSPENSION OF DEFERRALS AND CONTRIBUTIONS FOLLOWING AN UNFORESEEABLE EMERGENCY WITHDRAWAL

Section 3.1(e) of the Plan allows the Employer automatically to suspend deferrals and contributions for six months following the date a Participant receives an Unforeseeable Emergency withdrawal only if the Committee checks YES below. The Committee must also indicate below the effective date of this election. The Committee should check NO below to indicate that a suspension of deferrals and contributions will not be required or, at a later time, to change prospectively (as of a specified effective date) a prior election under this section.

A Participant's deferrals and contributions will be suspended for a period of six months following a distribution due to an Unforeseeable Emergency withdrawal.

YES

NO

Effective date: 05/21/2013

7.2(b) AUTOMATIC DISTRIBUTION OF SMALL ACCOUNTS FOLLOWING A SEVERANCE FROM EMPLOYMENT

Section 7.2(b) of the Plan allows the Employer to automatically distribute certain small account balances following a Severance from Employment only if the Committee has checked YES below. The Committee must also indicate below the effective date of this election. The Committee should check NO to indicate that no automatic distribution will occur following a Severance from Employment or, at a later time, prospectively to change (as of a specified effective date) a prior election under this section.

With respect to a Participant or an Alternate Payee whose Account or Alternate Payee Account does not exceed the amount set forth in Section 7.2(a) of the Plan, the Committee shall direct the automatic distribution of the Participant's Account and Rollover Account or the Alternate Payee's Alternate Payee Account as soon as practicable following the Participant's Severance from Employment.

YES

NO

Effective date: 05/21/2013

7.2(b) AUTOMATIC DISTRIBUTION OF INACTIVE SMALL ACCOUNTS

Section 7.2(b) of the Plan allows the Employer to automatically distribute certain small account balances in inactive accounts only if the Committee has checked YES below and indicated the small account amount below. The Committee must also indicate below the effective date of this election. The Committee should check NO to indicate that no automatic distribution of inactive small accounts will occur or, at a later time, prospectively to change (as of a specified effective date) a prior election under this section.

7.2(b) Automatic Distributions after a Severance from Employment.

With respect to a Participant or an Alternate Payee whose Account or Alternate Payee Account does not exceed the amount set forth in Section 7.2(a) of the Plan, upon an Account Participant's Plan Benefit falling below \$ 1,000, to the extent that the requirements of Section 7.2(a) of the Plan are met, the Committee shall direct the automatic distribution of the Participant's Account and Rollover Account or the Alternate Payee's Alternate Payee Account in accordance with 7.2(b) of the Plan.

YES (do not check YES unless a permissible amount is specified above)

NO

Effective date: 05/21/2013

7.3 PLAN LOANS FOR ACTIVE EMPLOYEES

Section 7.3(a) of the Plan allows active Employees to request a Plan loan only if the Committee has checked YES below. The Committee must also indicate below the effective date of this election. The Committee should check NO to indicate that no Plan loans will be permitted or, at a later time, prospectively (as of a specified effective date) to change a prior election under this section.

If the Committee elects “YES” under Section 7.3, the Committee must also make an election as to the source of Plan loans under Section 7.3(e).

Participants who are active Employees shall be eligible to request a Plan loan and may be granted a loan pursuant to the requirements of Section 7.3 of the Plan.

YES (requires an election regarding the source under 7.3(e))

NO

Effective date: 05/21/2013

7.3(a) PLAN LOANS FOR PARTICIPANTS ON AN APPROVED LEAVE OF ABSENCE

Section 7.3(a) of the Plan allows Participants who are on an approved leave of absence to be eligible to request a Plan loan only if the Committee has checked YES above (permitting Plan loans for active Employees) and checked YES below extending the loan provisions to Participants on an approved leave of absence. The Committee must also indicate below the effective date of this election. The Committee should check NO to indicate that no Plan loans will be permitted for Participants on an approved leave of absence or, at a later time, prospectively to change (as of a specified effective date) a prior election under this section.

Participants who are on an approved leave of absence from their Employer shall be eligible to request a Plan loan and may be granted a loan pursuant to the requirements of Section 7.3 of the Plan.

YES (do not check YES unless Plan Loans are authorized for active Employees)

NO

Effective date: 05/21/2013

7.3(e) SOURCE OF PLAN LOANS

Section 7.3 of the Plan allows the Committee to permit Plan loans (see elections above). If the Committee elects to permit Plan loans under Section 7.3, the Plan document states that the Committee must elect the source of Plan loans from the options set forth below. Only one option may be elected.

- Plan loans shall be made solely from the Before Tax Deferral Account or, if applicable, Rollover Accounts relating to Rollover Contributions of before tax deferrals; or
- Plan loans shall be made pro rata (based on the balance in the Participant's Before Tax Deferral Account and Rollover Account relating to Rollover Contributions of before tax deferrals) from (i) the Before Tax Deferral Account or, if applicable, the Rollover Accounts relating to Rollover Contributions of before tax deferrals; and (ii) the Roth Account; or
- Participants shall elect whether to have a Plan loan made (i) entirely from such Participant's Before Tax Deferral Account and, if applicable, Rollover Accounts relating to Rollover Contributions of before tax deferrals; or (ii) pro rata (based on the balance in the Before Tax Deferral Account and Rollover Account relating to Rollover Contributions of before tax deferrals) from (A) the Before Tax Deferral Account or, if applicable, the Rollover Accounts relating to Rollover Contributions of before tax deferrals; and (B) the Roth Account.

7.3(f) DURATION OF LOAN GRACE PERIOD N.A.

Section 7.3 of the Plan allows the Committee to permit Plan loans (see elections above). If the Committee permits Plan loans, the Plan document states that, unless the Committee makes an election below, any such loan will be in default if a Participant fails to make a required loan repayment within 90 days following the due date for such repayment. The Plan document refers to this period as the "Loan Grace Period."

Section 7.3 of the Plan allows the Committee to specify a shorter Loan Grace Period by indicating a period of fewer than 90 days below and by indicating that such election will apply to Plan loans made after the effective date specified below. The Committee may, at a later time, indicate (as of a specified effective date) a different Loan Grace Period by making a new election under this section.

The Loan Grace Period for purposes of Section 7.3(f) shall be 90 days following the due date of a Participant's scheduled loan repayment.

Effective date: _____
05/21/2013

8.1(c)(i) and (iii) MINIMUM LUMP SUM AMOUNT

Sections 8.1 (c)(i) and (iii) of the Plan allow a Participant who is otherwise eligible for a distribution under the Plan to elect to receive that distribution in a total or partial lump sum. The Plan document states that, unless the Committee makes an election below, the amount of a partial lump sum distribution cannot be less than \$100. The Plan document refers to this amount as the “Minimum Lump Sum Amount.”

Sections 8.1(c)(i) and (iii) of the Plan allow the Committee to specify a different Minimum Lump Sum Amount by indicating a dollar amount below and by indicating that such Minimum Lump Sum Amount will apply to distributions made after the effective date specified below. The Committee may also indicate there is no Minimum Lump Sum Amount by inserting the “none” or “0” below. The Committee may, at a later time, indicate (as of a specified effective date) on a prospective basis a different Minimum Lump Sum Amount by making a new election under this section.

The Minimum Lump Sum Amount shall be \$ 100 .

Effective date: 05/21/2013

8.1(c)(ii) MINIMUM INSTALLMENT AMOUNT

Section 8.1(c)(ii) of the Plan allows a Participant who is otherwise eligible for a distribution under the Plan to elect to receive that distribution in periodic monthly, quarterly, semi-annual or annual installments. The Plan document states that, unless the Committee makes an election below, the amount of an installment distribution cannot be less than \$100. The Plan document refers to this amount as the “Minimum Installment Amount.”

Section 8.1(c)(ii) of the Plan allows the Committee to specify a different Minimum Installment Amount by indicating a dollar amount below and by indicating that such Minimum Installment Amount will apply to distributions made after the effective date specified below. The Committee may also indicate there is no Minimum Installment Amount by inserting the “none” or “0” below. The Committee may, at a later time, indicate (as of a specified effective date) on a prospective basis a different Minimum Installment Amount by making a new election under this section.

The Minimum Installment Amount shall be \$ 100 .

Effective date: 05/21/2013

8.1(c)(i) and (iii) MAXIMUM ANNUAL NUMBER OF PARTIAL DISTRIBUTIONS PER PLAN YEAR

Sections 8.1(c)(i) and (iii) of the Plan allow a Participant who is otherwise eligible for a distribution under the Plan to elect to receive that distribution in a total or partial lump sum. The Plan document states that, unless the Committee makes an election below, the maximum number of partial lump sum distributions in a Plan Year may not exceed 12. The Plan document refers to this amount as the “Maximum Annual Number of Partial Distributions.”

Sections 8.1(c)(i) and (iii) of the Plan allow the Committee to specify a different Maximum Number of Partial Distributions per Plan Year by indicating a different limit below and by indicating that such limit will apply to distributions made after the effective date specified below. The Committee may, at a later time, indicate (as of a specified effective date) on a prospective basis a different Maximum Number of Partial Distributions for a Plan Year by making a new election under this section.

The Maximum Annual Number of Partial Distributions for each Plan Year shall be 12.

Effective date: 05/21/2013

8.1(e) DISTRIBUTION WAITING PERIOD

Section 8.1(e) of the Plan allows a Participant who is otherwise eligible for a distribution under the Plan to elect to receive that distribution in a total or partial lump sum or in installments. Section 8.1(e) of the Plan document also states that, unless the Committee makes an election below, a distribution will be delayed for 45 days if the distribution would result in the Participant having an account balance of less than \$500. The Plan document refers to this period as the “Distribution Waiting Period.”

Section 8.1(e) of the Plan allows the Committee to specify a different Distribution Waiting Period by indicating a different limit below and by indicating that such limit will apply to distributions made after the effective date specified below. The Committee may also indicate there is no Distribution Waiting Period by inserting the word “none” below. The Committee may, at a later time, indicate (as of a specified effective date) on a prospective basis a different Distribution Waiting Period for a Plan Year by making a new election under this Schedule A.

The Distribution Waiting Period shall be 0 days.

Effective date: 05/21/2013

SCHEDULE B
CARES Act and SECURE Act Optional Plan Provisions*

****FOR PLANS COMPLETING AND ADOPTING THIS SCHEDULE B FOR THE FIRST TIME, THE RELATED AMENDMENTS TO THE GOVERNING PLAN DOCUMENT SHOULD ALSO BE ADOPTED.***

Effective date of last completion or amendment of this Schedule B: N.A.

Instructions

This Schedule B and all later amendments to this Schedule B are part of the Plan document and should remain attached to the Plan document.

Schedule B is used by the Employer (1) TO ACTIVATE or TERMINATE optional Plan provisions described below, (2) TO MODIFY the default provisions of the Plan described below or (3) TO INDICATE that the default provisions described below will continue to apply under the Plan.

Each section of this Schedule B must be completed by the Employer in connection with the adoption of this amendment and restatement of the Plan. All selections made shall remain effective until this Schedule B is later amended by the Employer.

All section references refer to the corresponding sections of the Plan and all defined terms have the meanings ascribed to them in the Plan.

Employer Elections – Optional CARES Act and SECURE Act Plan Provisions

7.3(i) CARES ACT PLAN LOANS FOR QUALIFIED PARTICIPANTS

Section 7.3(i) of the Plan allows the Employer to permit Qualified Participants to request a CARES Act Plan loan. If adopted, the provision applies to CARES Act loans made to Qualified Participants from March 27, 2020 to September 23, 2020. Unless the Employer designates a lower amount below, the maximum loan amount shall be capped as described in Section 7.3(i) of the CARES Act. Check YES to indicate that CARES Act loans will be permitted. Check NO to indicate that no CARES Act Plan loans will be permitted. Only one option may be elected.

Loan-eligible Participants who are Qualified Participants shall be eligible to request a CARES Act Plan loan and may be granted a loan pursuant to the requirements of Section 7.3(i) of the Plan.

YES

NO

If YES, the maximum loan amount shall be \$_____.

7.3(j) CARES ACT LOAN REPAYMENT DELAY

Section 7.3(j) of the Plan allows the Employer to permit repayment of certain Plan loans made to Qualified Participants to be delayed up to one year. If adopted, the provision applies to Qualified Participants with outstanding loans with repayment due between March 27, 2020 and December 31, 2020. Check YES to indicate that changes to loan repayment schedules pursuant to the CARES Act will be permitted. Check NO to indicate that no changes to loan repayment schedules pursuant to the CARES Act will occur. Only one option may be elected.

Qualified Participants with an outstanding loan under the Plan may have the due date of such loan delayed pursuant to the requirements of Section 7.3(j) of the Plan.

YES

NO

7.5 CORONAVIRUS-RELATED DISTRIBUTIONS

Section 7.5 of the Plan allows the Employer to permit Coronavirus-Related Distributions. The Plan document states that, unless the Committee makes a different election below, the maximum distribution amount shall be \$100,000, as capped by the CARES Act. If adopted, the provision applies to Coronavirus-Related Distributions made between January 1, 2020 and December 31, 2020. Check YES to indicate that Coronavirus-Related Distributions will be permitted. Check NO to indicate that Coronavirus-Related Distributions will not be permitted under the Plan. Only one option may be elected.

The Plan shall permit Coronavirus-Related Distributions, pursuant to Section 7.5 of the Plan, in compliance with the relevant provisions of the Plan and the CARES Act.

YES

NO

The maximum distribution amount shall be \$ 100,000

7.6 DISTRIBUTION FOR A NEW CHILD

Section 7.6 of the Plan allows the Employer to permit penalty-free distributions for a new child. If adopted, the provision applies to Distributions for a New Child made after December 31, 2019. Check YES to indicate that Distributions for a New Child will be permitted. Check NO to indicate that Distributions for a New Child will not be permitted under the Plan. Only one option may be elected.

The Plan shall permit distributions for a new child as of the operational effective date described below, pursuant to Section 7.6 of the Plan, in compliance with the relevant provisions of the Plan and the SECURE Act.

YES

NO

8.1(a) ELIGIBILITY FOR DISTRIBUTION

Section 8.1(a) of the Plan provides for the minimum age for in-service distributions to Participants. The Plan document states that, unless the Employer elects a different minimum age below, which shall be no lower than age 59½, the minimum age for in-service distributions shall be 70½. If adopted, the provision applies to distributions made after December 31, 2019. Check YES to indicate that the minimum age for in-service distributions will be changed to the age elected below. Check NO to indicate that no changes will be made to the minimum age for in-service distributions. Only one option may be elected.

YES

The minimum age for in-service distributions shall be 59 1/2 .

NO

8.6(h) 2020 RMDs

Section 8.6(h) of the Plan provides for the waiver of required minimum distributions for calendar year 2020 and allows the employer to choose whether a Participant or Beneficiary will receive 2020 RMDs. If adopted, the provision applies to required minimum distributions for the period between January 1, 2020 and December 31, 2020. Only one option may be elected.

A Participant or Beneficiary who would have been required to receive a 2020 RMD will receive this distribution unless the Participant or Beneficiary chooses not to receive the distribution; or

A Participant or Beneficiary who would have been required to receive a 2020 RMD will not receive this distribution unless the Participant or Beneficiary chooses to receive the distribution.

Section 8.6(h) also provides for the treatment of certain distributions in 2020 as eligible rollover distributions. Check one or none.

2020 RMDs (as defined in the Plan);

2020 RMDs and Extended 2020 RMDs (both as defined in the Plan); or

- 2020 RMDs (as defined in the Plan), but only if paid with an additional amount that is an eligible rollover distribution without regard to section 401(a)(9)(I).

MEMORANDUM



To: Pittsford Town Board

From: Cheryl Fleming, Personnel Director

Date: March 31, 2021

Regarding: Recommendations for Hiring/Personnel Adjustments

For Meeting On: April 6, 2021

1. The following employee(s) are recommended as a new hire based on the recommendation of the Functional Coordinator(s) for these areas:

Name	Dept	Position	Rate	Date of Hire
Kahlil Robinson	Highway	Laborer – FT	\$18.35/hr	04/12/2021
Devon Kaspar	Highway	Laborer – FT	\$18.35/hr	04/12/2021
Zachary Condello	Highway	Laborer – FT	\$18.35/hr	04/12/2021
Zachary Valletta	Highway	Laborer – FT	\$18.35/hr	04/12/2021
Brett Wilby	Parks	Laborer – Seasonal	\$14.50/hr	04/05/2021
Grant Turner	Parks	Laborer – Seasonal	\$13.25/hr	04/12/2021

All the proper reviews and background checks have been completed for these candidate(s) and have received appropriate sign off by the Town Board representative.

Name	Dept	Position	Rate	Date of Hire
Kahlil Robinson	Highway	Laborer – FT	\$18.35/hr	04/12/2021
Devon Kaspar	Highway	Laborer – FT	\$18.35/hr	04/12/2021
Zachary Condello	Highway	Laborer – FT	\$18.35/hr	04/12/2021
Zachary Valletta	Highway	Laborer – FT	\$18.35/hr	04/12/2021
Brett Wilby	Parks	Laborer – Seasonal	\$14.50/hr	04/05/2021
Grant Turner	Parks	Laborer – Seasonal	\$13.25/hr	04/12/2021

2. The following employee is recommended for a status change and/or salary change due to a change in status.

Name	Position	Reason for Change	Salary	Effective Date
Dylan Selden	MEO III	Promotion	\$20.89/hr	04/12/2021

Should the Board approve the above recommendation and personnel adjustment, the following resolution is being proposed, RESOLVED, that the Town Board approves the appointment for the following employee(s):

Name	Position	Reason for Change	Salary	Effective Date
Dylan Selden	MEO III	Promotion	\$20.89/hr	04/12/2021

In the event the Town Board determines that the proposed action should be taken, I move that the subject employee(s) be approved for the date of status change as indicated.