

A regular meeting of the Nassau County Industrial Development Agency (the "Agency") was convened in public session at the offices of the Agency located at 40 Main Street, 3rd floor, Village of Hempstead, County of Nassau, New York, on September 24, 2010, at 8:10 a.m., local time.

The meeting was called to order by the Chairman and, upon roll being called, the following members of the Agency were:

PRESENT:

Jeffrey L. Seltzer	Chairman
Louis G. Savinetti	Vice Chairman
Bruce Ungar	Treasurer
Gary Weiss	Secretary
Christopher Fusco	Asst. Secretary

ABSENT:

THE FOLLOWING PERSONS WERE ALSO PRESENT:

Joseph J. Kearney	Executive Director
Colleen Pereira	Administrative Director
Mary Dolan Grippo	Chief Marketing Officer
Joseph Foarile	Chief Financial Officer
Edward Ambrosino, Esq.	General Counsel
Paul O'Brien, Esq.	Bond/Transaction Counsel

The attached resolution no. 2010-25 was offered by B. Ungar, seconded by J. Seltzer:

Resolution No. 2010-25

RESOLUTION OF THE NASSAU COUNTY INDUSTRIAL
DEVELOPMENT AGENCY (THE "AGENCY") ADOPTING AN EMPLOYEE
BENEFITS HANDBOOK AND ADDRESSING OTHER MATTERS
IN CONNECTION THEREWITH

WHEREAS, the Nassau County Industrial Development Agency (the "Agency") is authorized and empowered by the provisions of Chapter 1030 of the 1969 Laws of New York, constituting Title I of Article 18-A of the General Municipal Law, Chapter 24 of the Consolidated Laws of New York, as amended (the "Enabling Act"), and Chapter 674 of the 1975 Laws of New York, as amended, constituting Section 922 of said General Municipal Law (said Chapter and the Enabling Act being hereinafter collectively referred to as the "Act") to promote, develop, encourage and assist in the acquiring, constructing, reconstructing, improving, maintaining, equipping and furnishing of manufacturing, industrial and commercial facilities, among others, for the purpose of promoting, attracting and developing economically sound commerce and industry to advance the job opportunities, health, general prosperity and economic welfare of the people of the State of New York, to improve their prosperity and standard of living, and to prevent unemployment and economic deterioration; and

WHEREAS, the Agency wishes to adopt certain employee benefits policies and procedures to ensure continued compliance with current best practices in governance and applicable law, including, without limitation, the Public Authorities Accountability Act of 2005 and the Public Authorities Reform Act of 2009;

NOW, THEREFORE, BE IT RESOLVED BY THE MEMBERS OF THE AGENCY AS FOLLOWS:

Section 1. The Agency hereby adopts as a formal policy of the Agency the provisions of the Nassau County Industrial Development Agency Employee Benefits Handbook annexed hereto as Exhibit A (the "Handbook"). The Handbook hereby replaces any and all policies, practices and procedures heretofore adopted by the Agency with respect to the subject matter thereof effective as of January 1, 2011.

Section 2. Any officer or employee of the Agency performing services for and receiving compensation from the Agency who receives benefits of the same or a similar nature from any person, firm, partnership, limited liability company, corporation, governmental agency or instrumentality or from any other party whatsoever shall not be eligible for such benefits set forth in the Handbook, unless otherwise determined by the members of the Agency.

Section 3. This Resolution shall not preclude the Agency from adopting other or further policies relating to governance and activities of the Agency as determined from time to time by the members of the Agency.

Section 4. This Resolution shall take effect immediately, subject to the provisions of Section 1 above.

The question of the adoption of the foregoing Resolution was duly put to a vote on roll call, which resulted as follows:

Jeffrey L. Seltzer	VOTING	Aye
Louis G. Savinetti	VOTING	Aye
Bruce Ungar	VOTING	Aye
Gary Weiss	VOTING	Aye
Christopher Fusco	VOTING	Aye

The foregoing Resolution was thereupon declared duly adopted.

EXHIBIT A

Employee Benefits Handbook

NASSAU COUNTY INDUSTRIAL DEVELOPMENT AGENCY

EMPLOYEE BENEFITS HANDBOOK

This Nassau County Industrial Development Agency Employee Benefits Handbook (this "Handbook") was adopted by the members of the Nassau County Industrial Development Agency (the "Agency"), a public benefit corporation established under the laws of the State of New York, as of the 24th day of September, 2010. All employees of the Agency, unless otherwise specifically determined by the members of the Agency or as otherwise set forth in this Handbook, shall be eligible for the benefits set forth in and subject to the provisions of this Handbook.

Section 1. Definitions. For purposes of this Handbook, unless otherwise provided herein, the following definitions shall apply:

1.1 **"County"** means County of Nassau.

1.2 **"Daily Rate of Pay"** means, for a full-time Officer or Employee, the annual base salary divided by the number of days in the work year; for a part-time Officer or Employee or hourly Officer or Employee, the pay received for the number of hours worked per day.

1.3 **"Department Head"** means, with respect to any Officer or Employee other than the Executive Director of the Agency, the Executive Director of the Agency. With respect to the Executive Director of the Agency, the term "Department Head" means the Chairman of the Agency.

1.4 **"Municipal subdivision"** means any school district, village, city, town or county in New York State.

1.5 **"Officer" or "Employee"** means an individual in the employ of the Agency who is not:

(a) an elected official;

(b) a member of the Agency; or

(c) in any negotiating unit in the Agency represented by an employee association recognized or certified by PERB.

1.6 **"PERB"** means Nassau County Public Employment Relations Board.

1.7 **"Termination of service"** means separation from employment with the Agency.

1.8 **"Work Year"** means the number of week days (Monday through Friday, inclusive) in any fiscal year, regardless of the number of days actually worked.

1.9 **"Years of actual completed service"** means all public service from the original date of employment with the Agency, the State and/or a Municipal Subdivision thereof, to the date of termination of such public service. Service interrupted for a period of one (1) year or less shall not be deemed to be a termination; however, such interruption shall not be credited as actual service to the Agency, unless otherwise required by law. Officers and Employees whose service shall have been less than full-time, shall have their service time prorated except for purposes of longevity payments.

Section 2. Leave and Absences. Vacation leave, sick leave, personal leave, holiday leave, bereavement leave and authorized absence with pay shall be provided as follows:

A. Vacation Leave

2.1 Basic Vacation Leave

Upon completion of thirteen (13) bi-weekly pay periods of service, an Officer or Employee shall be credited with six and one-half (6-1/2) days of vacation leave. Thereafter, such Officer or Employee shall earn vacation leave at the rate of one-half (1/2) day per bi-weekly pay period of service. An Officer or Employee who has not earned initial Basic Vacation Leave as set forth in this section shall be entitled to take Vacation Leave prior to completion of thirteen (13) bi-weekly pay periods of service, but any such Vacation Leave shall be immediately deducted upon completion of such thirteen (13) bi-weekly pay periods of service. If any such Officer or Employee using Vacation Leave prior to completion of such thirteen (13) bi-weekly pay periods of service shall resign or be terminated prior to completion of such thirteen (13) bi-weekly pay periods of service, the value of such Vacation Leave shall be deducted from the final paycheck of such Officer or Employee.

2.2 Additional Vacation Leave for Public Service to the Agency, the State and/or a Municipal Subdivision Thereof

(a) On the anniversary date of each year of actual completed service, an Officer or Employee shall be credited with additional vacation leave (or "bonus" vacation days) in accordance with the following schedule:

YEARS OF ACTUAL COMPLETED SERVICE	ADDITIONAL (OR BONUS) VACATION LEAVE
1st Anniversary	1 Day
2nd Anniversary	2 Days
3rd Anniversary	3 Days
4th Anniversary	4 Days
5th Anniversary	5 Days
6th Anniversary	6 Days
7th Anniversary	7 Days
8th and 9th Anniversaries	8 Days
10th Anniversary and each Anniversary thereafter	9 Days

(b) An Officer or Employee on commencing service with the Agency shall be entitled to have such years of actual completed service to the public computed and additional vacation leave prorated from such Officer's or Employee's adjusted anniversary date with the Agency. Such prorated vacation leave shall be forthwith credited so as to be available to such Officer or Employee upon commencement of service with the Agency.

2.3 Maximum Accumulation of Vacation Leave

(a) The maximum vacation leave which may be accumulated by an Officer or Employee is ninety (90) days.

(b) The number of accumulated vacation days shall be determined once a year as of the day immediately preceding the Officer's or Employee's anniversary date so that each Officer or Employee will have a period of one year to use all days in excess of ninety (90) days.

(c) Notwithstanding the foregoing ninety (90) day vacation limitation, an Officer or Employee may continue to accumulate vacation days in excess of said maximum accumulation with such days to be utilized in the instance where such Officer or Employee has experienced a catastrophic illness or injury and who has used all vacation leave, sick leave, personal leave and any compensatory time and has no regular leave entitlement available and, in such instance, such Officer and Employee shall be able to utilize such excess leave as a consequence of such catastrophic illness or injury and such illness or injury shall be certified to by a doctor.

(d) In the event an Officer or Employee has less than ninety (90) days of such vacation leave to be utilized in the computation of termination pay, as the same is provided in 2.5 of this Handbook, but has had vacation leave in excess of the then applicable maximum limits transferred, from time to time, to such catastrophic leave accumulation described in subdivision (c) above, then said Officer or Employee may utilize such vacation leave so transferred up to the ninety (90) day limit herein provided.

2.4 Granting of Vacation Leave

(a) Vacation leave shall be granted consonant with the administrative needs of the Agency.

(b) An Officer or Employee who has accumulated the maximum vacation leave of ninety (90) days and is prevented by the administrative needs of the Agency from using yearly vacation entitlements, as accrued prior to such Officer or Employee's anniversary date, shall be paid straight time for the vacation time over ninety (90) days, so lost, and in addition, straight time for the time worked.

2.5 Termination Pay

(a) Unless discharged for cause, upon termination of service, an Officer and Employee shall be entitled to receive cash payment for accumulated vacation and unused sick leave to be computed as follows:

(1) Adding the number of unused vacation days, except as provided in subdivision (b), not exceeding ninety (90) days; plus

(2) The number of unused sick leave days:

(A) For Officers or Employees with less than ten (10) years of actual completed service, fifty percent (50%) of the number of unused sick leave days not to exceed two hundred (200) days, or,

(B) For Officers or Employees with ten (10) or more years of actual completed service, one hundred percent (100%) of such unused sick leave days not to exceed two hundred (200) days.

(b) Where termination takes place on a date other than an Officer's or Employee's anniversary date, then in computing the number of vacation days accumulated, the Officer or Employee shall receive credit for a prorated number of the additional vacation days such Officer or Employee would have received on the next anniversary date.

(c) The termination pay authorized by this section shall be computed irrespective of any excess accumulation of leave authorized in accordance with 2.3(c) or 2.7(b) of this Handbook, except that said accumulation can be utilized as provided in 2.3(d) or 2.7(c) of this Handbook.

B. Sick Leave

2.6 An Officer or Employee shall earn sick leave at a rate of one-half (1/2) day per bi-weekly pay period of service.

2.7 Maximum Accumulation of Sick Leave

(a) The maximum sick leave which may be accumulated by an Officer and Employee is two hundred (200) days.

(b) Notwithstanding the foregoing two hundred (200) days sick leave limitation, an Officer and Employee may continue to accumulate sick days in excess of said maximum accumulation with such days to be utilized in the instance where such Officer and Employee has sustained a catastrophic illness or injury and who has used all vacation time, sick leave, personal leave and any compensatory time and has no regular leave entitlement available and, in such instance, such Officer and Employee shall be able to utilize such excess leave as a consequence of such catastrophic illness or injury and such illness or injury shall be certified by a doctor.

(c) In the event an Officer or Employee has less than two hundred (200) sick days to be utilized in any computation for termination pay purposes as the same is provided in 2.5 of this Handbook but has had sick leave in excess of the applicable maximum limits transferred, from time to time, to such catastrophic leave accumulation described in subdivision (b) above, then said Officer or Employee may utilize such sick leave so transferred up to the two hundred (200) day limitation herein provided.

2.8 Sick leave may be used for personal illness, pregnancy, medical, dental or optometrical examinations. Sick leave shall not be used as additional vacation or personal leave.

2.9 An Officer or Employee absent on sick leave shall notify such Officer's or Employee's Department Head of such absence and the reason therefor at the beginning of the first day of such absence. If such notification is not given, the Officer or Employee may, in the discretion of such Officer's or Employee's Department Head, be deemed to be absent without pay, except when such notification is not made because of emergency conditions.

2.10 When an Officer or Employee is absent on sick leave for seven (7) consecutive days, the Department Head may require such Officer or Employee to furnish a certificate from the doctor attending such Officer or Employee certifying to the nature of such Officer's or Employee's illness, that such Officer or Employee may return to work and perform such Officer's or Employee's normal duties and that such Officer or Employee will not jeopardize the health and safety of the other Officers or Employees. Upon such Officer's or Employee's failure to furnish such certificate when requested, such Officer or Employee shall be listed as absent without pay for the period involved. If, however, no doctor was in attendance, or the Department Head does not request such a certificate, then the Officer or Employee shall state in writing the nature of such illness; and the Department Head, in his or her discretion and at the Agency's expense, may require the Officer or Employee to submit to a medical examination by a doctor designated by the Agency to establish that such Officer or Employee is able to perform normal duties and that such Officer or Employee will not jeopardize the health or safety of the other Officers or Employees.

2.11 Supplemental Leave at Half Pay

(a) Supplemental leave at half pay shall be granted, at the request of an Officer or Employee and in the discretion of a Department Head, to an Officer or Employee who has used all sick leave, vacation time, personal leave and compensatory time and is too ill or disabled to work (including illness or disability due to pregnancy and/or child birth) as evidenced by a certificate of a doctor.

(b) An Officer or Employee granted this benefit shall receive one-half (1/2) the compensation he or she would have been paid had such Officer or Employee continued to serve in the position such Officer or Employee had at the time the leave was authorized. The amount of this benefit shall not exceed a period of two (2) bi-weekly pay periods for each year of actual completed service.

2.12 Catastrophic Illness or Injury

Notwithstanding subdivision (b) of 2.11 of this Handbook, in cases of catastrophic illness or injury, a Department Head may elect to extend supplemental leave at half pay for additional consecutive periods, to Officers or Employees of the department, each up to a maximum of six (6) calendar month intervals.

2.13 Reemployment Within One Year

When an Officer or Employee is separated from service, other than for cause, and is subsequently reemployed within one year after such termination, any unused accumulated sick leave provided in 2.3(c) or 2.7(b), not utilized for termination pay shall be restored.

C. Personal Leave

2.14 All Officers and Employees of the Agency shall be entitled to receive five (5) personal leave days annually on the first day of each calendar year. All Officers and Employees who commence service on or after the effective date of this Handbook shall be entitled to five (5) personal leave days per year which shall be prorated during their first calendar year of employment and the annual personal leave benefit above provided shall thereafter be granted on the first day of each following calendar year.

2.15 Personal leave may be granted in the discretion of the Department Head if convenient to the operation of the Agency, provided, however, that personal leave for religious observance shall be granted on the days and hours required insofar as the proper conduct of Agency functions are not unduly interfered with.

2.16 Personal Leave Conversion

(a) Personal leave may not be accumulated from one year to the next. However, in the event of completion of a calendar year during which an Employee has any personal leave remaining in that year, such leave shall be converted to additional vacation leave and credited to the Officer's or Employee's leave account for the next subsequent calendar year.

(b) Upon completion of a calendar year during which an Officer or Employee used no sick leave and has at least a full personal leave day remaining in the calendar year, two (2) additional days shall be added to the personal leave entitlement of such Officer or Employee in the next subsequent calendar year.

D. Holiday Leave

2.17 Holidays and Dates

All Officers and Employees shall be compensated for actually working on one of the following thirteen (13) holidays by receiving compensatory time off at time and one-half for such hours worked on such holiday. The days and dates, in addition to the other day or date declared to be a holiday by the County Executive for County officers and employees, shall be considered holidays:

HOLIDAY**DATE**

New Year's Day	January 1
Martin Luther King, Jr. Day	3rd Monday in January
Lincoln's Birthday	February 12
Washington's Birthday	3rd Monday in February
Memorial Day	Last Monday in May
Flag Day	2nd Sunday in June
Independence Day	July 4
Labor Day	1st Monday in September
Columbus Day	2nd Monday in October
Election Day	1st Tuesday after 1st Monday in November
Veterans Day	November 11
Thanksgiving Day	4th Thursday in November
Christmas Day	December 25

In the event that any such holiday shall fall on a Saturday or Sunday, which is not an Officer's or Employee's regularly scheduled work day, and failing the designation of a specific compensatory day off therefor by the County Executive for County Officers and employees, or if such holiday shall fall on a week day off of an Officer or Employee, such Officer or Employee shall receive a compensatory day, on a one-to-one basis in lieu thereof on another day, to be taken within one (1) calendar year subsequent to such holiday.

E. Bereavement Leave

2.18 (a) An Officer or Employee shall be granted three (3) days off without loss of pay or other benefits and without charge to any other leave time in the event of the death of a spouse, child, father, mother, father-in-law, mother-in-law, foster child, adopted child, grandparent, grandchild, legal guardian, stepparent, surrogate parent, son-in-law, daughter-in-law, brother or sister of such Officer or Employee.

(b) An Officer or Employee shall be granted one (1) day off without loss of pay or other benefits and without charge to any other leave in the event of the death of an aunt, uncle, brother-in-law, or sister-in-law of such Officer or Employee.

F. Authorized Absences with Pay

2.19 (a) When the County Executive, or the designated representative of the County Executive, declares that an emergency exists because adverse weather has impaired the use of available transportation facilities or for other reasons that affect the health and welfare of Officers or Employees, and directs officers and employees of the County either not to report to work or to leave work such absence shall be deemed an absence without pay.

(b) Officers and Employees who have reported to work prior to such County Executive designation of an emergency shall receive equivalent compensatory time off for such time worked.

2.20 An Officer or Employee may be excused, in the discretion of the Department Head, without charge to vacation time, sick leave, personal leave or any other leave, upon submission of satisfactory evidence to the Department Head of one of the following reasons:

(a) Absence for court attendance under subpoena or court order, provided that neither the Officer or Employee nor anyone related to such Officer or Employee has a personal interest in the case and such attendance is not related to any other employment.

(b) Absence to attend an official investigation or related interview.

(c) Absence by a member of a volunteer fireman association or of a veterans' organization, with the prior approval of the Department Head to attend conferences, conventions or schools of such organizations, not exceeding a total of five (5) days in each calendar year for two (2) officers in each aforementioned association or organization.

(d) Absence to attend conferences, conventions or schools, pursuant to 77-b of the General Municipal Law.

(e) Absence to attend an administrative hearing or conference, a grievance, or a court case, related to Agency employment, notwithstanding that the Officer or Employee may have a personal interest therein.

(f) When an Officer or Employee is required to take time off for a Workers' Compensation case during the normal workday, such Officer Employee shall be granted excused leave without loss of time or pay for travel, examination and hearing time only.

G. Miscellaneous Provisions

2.21 Except as otherwise provided by the Agency with respect to a particular employee or class of employees, the work week of Officers and Employees of the Agency shall be 35 hours per week. The daily hours of employment and the permitted workplace(s) for each Officer or Employee shall be determined by the Department Head consistent with the operating requirements of the Agency and the Department Head shall be empowered to establish flexible work schedules for Officers and Employees of the Agency consistent with the operational needs of the Agency.

2.22 Notwithstanding any other provisions of this Handbook, no credit for vacation leave, sick leave, paid holidays or authorized absences with pay shall be granted to an Officer or Employee during a bi-weekly pay period if such Employee is absent without pay or has received supplemental leave at half pay for thirty percent (30%) or more of such Officer's or Employee's basic work week during that bi-weekly period.

2.23 In any event, where a Department Head is covered by this Handbook and provision is to be made for a Department Head, such Department Head's leave or employment benefits shall be made to and approved by the Chairman of the Agency.

2.24 (a) The minimum unit of charge for any absence shall be one-quarter (1/4th) of a day.

(b) Any Officer or Employee who has exhausted sick leave and is absent due to illness may elect to use vacation leave, personal leave and compensatory time accrued before being placed on "leave without pay" status.

2.25 It shall be the responsibility of each Department Head to carry out the terms and provisions of this Handbook. Each such Department Head shall maintain weekly time and attendance records relating to all personnel covered by this Handbook, shall cause the Agency to make periodic reports of time, attendance and leave available to each Officer and Employee, and shall maintain such further records and make such reports as shall be prescribed by applicable law. Without limitation of the foregoing, each Department Head shall promulgate a form of timesheet to be completed by Officers and Employees reporting to such Department Head and each such Department Head shall periodically review the timesheets completed by Officers and Employees reporting to such Department Head.

2.26 Part-Time and Full-Time Employees Working Less Than a Full-Time Schedule.

(a) (1) Officers or Employees who regularly work at least fifty percent (50%) of the normal work week of the Agency, shall receive all benefits, on a prorated basis, to which full-time Officers and Employees are entitled.

(2) Any Officer or Employee, although classified as fulltime by the Agency, who works a reduced schedule shall receive all benefits to which full-time Officers and Employees are entitled, however, where applicable, certain benefits shall be prorated pursuant to the schedule set out in subdivision (a)(4) of this section in accordance with the number of hours worked per pay period.

(3) All part-time Employees shall receive the following benefits:

(i) Night shift differential, if any.

(ii) Mileage allowance.

(iii) Time and one-half for actually working on holidays.

(iv) Termination pay.

(v) Health and dental insurance where applicable and pursuant to State law.

- (vi) Bereavement leave of up to three (3) consecutive calendar days off in the event of the death of an individual named in 2.18(a), but only one (1) calendar day off in the event of the death of an individual named in 2.18(b).
- (vii) Longevity.
- (viii) All other benefits which accrue to part-time Employees by virtue of State law, i.e.: Workers' Compensation, Unemployment Insurance, and Accidental Injury Death Payment.

(4) Vacation and Sick Leave Proration Schedule:

Hours Worked
Per Pay Period

<u>At</u> <u>Least</u>	<u>Hours</u> <u>Less</u> <u>Than</u>	<u>to be</u> <u>Credited</u>
5	7	1/4
7	12	1/2
12	17	3/4
17	22	1
22	27	1-1/4
27	32	1-1/2
32	37	1-3/4
37	42	2
42	47	2-1/4
47	52	2-1/2
52	57	2-3/4
57	62	3
62	67	3-1/4
67	72	3-1/2
72	77	3-3/4
77	80	4

(b) Notwithstanding the foregoing provisions of this section, hourly Employees who are students participating in a Federal or State funded work-study program, shall receive none of the leave and other benefits provided in subdivision (a) of this section.

(c) Part-time Officers and Employees shall not receive any time and leave benefits until such time as they have completed one thousand (1,000) hours of employment with the Agency, except that they shall be eligible to receive health and dental benefits, where applicable, and pursuant to State law, Workers' Compensation, Unemployment Insurance, and Accidental Injury Payment, and no other benefits. After completing one thousand (1,000) hours of employment, such part-time Officers and

Employees shall receive vacation and sick leave benefits in accordance with the schedule in subdivision (a)(4), and no other benefits beyond those provided in this subdivision. In the event a part-time Officer or Employee resigns from the Agency, such Officer or Employee shall not be eligible to receive termination pay as provided in 2.5 of this Handbook.

2.27 Military Leave

An Officer or Employee shall have the benefits and protections afforded under applicable State and Federal laws in relation to leave for military duty. Such Officer or Employee will, upon receipt of such military orders, forthwith provide a copy of same to his or her Department Head.

2.28 Compensatory Time

Except as otherwise provided, no compensatory time is to be granted to Officer and Employees except in instances where, in the judgment of the Department Head, there are extraordinary circumstances. In such cases, the Department Head may award compensatory time to such Officers and Employees, which may be used in the discretion of the Office or Employee, subject to the operational needs of the Agency and the approval of the Department Head.

2.29 All Officers and Employees are granted the benefits afforded by subdivision (j) of 41 of the Retirement and Social Security Law in relation to credit for unused sick leave at retirement.

2.30 Meal Money

An Officer or Employee who is required by the Department Head to exceed such Officer's or Employee's daily work schedule by at least two hours (either two hours immediately before, or two hours immediately after, but not combining time worked before and after) shall receive meal money in the amount of twenty dollars (\$20) unless a meal is provided to the Officer or Employee by the Agency.

2.31 Child Care Leave

(a) Child care leave shall be provided without pay or benefits to Officers and Employees for parenthood. Such leave, including any accrued leave entitlements utilized, shall commence within one hundred twenty (120) calendar days of the birth of a child parented by the Officer or Employee, or one hundred twenty (120) calendar days of the adoption by an Officer or Employee of a child less than five (5) years of age. Child care leave shall extend up to two (2) calendar years inclusive of the use of accrued leave entitlements.

(b) Only one (1) marital spouse may be on child care leave at any one time, and no Officer or Employee shall be eligible for child care leave until after the completion of one (1) full year of actual competed service.

(c) A Department Head may elect to extend an additional one (1) calendar year leave of absence without pay to eligible Officers and Employees for extended childcare purposes.

2.32 Damage to Personal Property

An Officer or Employee shall be reimbursed by the Agency for damage or loss of any personal equipment or personal property which occurs while the Officer or Employee is in the performance of duties except when such damage or loss occurs as a direct result of the intentional acts or gross negligence of such Officer or Employee. Reimbursement shall be made in the following manner:

- (i) An Officer or Employee shall be required to report any such damages or loss within thirty (30) days of the date of the incident on a form prescribed by the Agency.
- (ii) Compensation shall be computed upon a replacement cost basis only for personal items damaged beyond repair or for the cost to repair a damaged personal item or items, provided the loss or damage is caused without the Officer's or Employee's gross negligence or intentional acts and is incurred while the Officer or Employee is on duty or actually conducting business.
- (iii) Depreciation shall be deducted from the replacement cost.
- (iv) Personal items covered by this section are limited to clothing, equipment and other items actually being worn or used at the time the damage or loss is incurred and where a personal vehicle is used in the course of employment, damage or loss caused by reported criminal mischief or vandalism to such vehicle shall be covered.
- (v) The Agency shall be liable for no more than \$150 for any one incident wherein damage or loss is claimed.
- (vi) A report accompanied by a sworn statement submitted under this section must establish to the satisfaction of the Agency that said damage or loss was actually incurred: The Agency may require such additional information deemed necessary in processing such report.

2.33 Blood Days

An Officer or Employee shall be granted one (1) compensatory day for every two (2) pints of blood donated. This provision applies only to blood actually donated through the County's Blood Program or directly to the Nassau County Medical Center and shall be limited to not more than three (3) compensatory days off within any given year.

2.34 Mileage Allowance

(a) Officers and Employees, who are not assigned to use an Agency vehicle, shall receive a mileage allowance in an amount equal to the prevailing rate set by the Internal Revenue Service.

(b) An Officer or Employee who is not assigned to use an Agency vehicle, shall receive reimbursement for mileage incurred while traveling on Agency business in accordance with the mileage distance determined by the Department Head for such travel.

Section 3. Health, Dental and Other Plans.

Except as otherwise provided by the Agency:

A. HEALTH PLANS

3.1 (a) The Agency shall pay the full cost of the health insurance premium of its Officers and Employees under the Government Employees' Health Insurance Program provided pursuant to Article XI of the Civil Service Law.

(b) HMO Plans. An Officer and Employee may elect to receive the benefits provided under such HMO Plans as the Agency may determine from time to time. The Agency shall contribute towards the cost of one of such HMOs up to the same amount as would be contributed under the Government Employees' Health Insurance program otherwise available to an Officer or Employee pursuant to this Handbook.

3.2 Retirees. The Agency shall continue to pay the appropriate health insurance premium of such aforesaid Program or Plan on behalf of a retiring Officer or Employee who has reached the age of 55, provided that such Officer or Employee has at least ten (10) years of public service with the State of New York and/or Municipal Subdivision thereof, at least five (5) years of which shall be with the Agency or the County of Nassau. To receive such coverage, the retired Officer or Employee must fully attest, on a yearly basis, to such retiree's current status and such retiree shall complete such other forms as any insurance provider and/or the Agency and/or the State may require.

3.3 If a National Health Insurance Plan is enacted and mandated by the Federal Government to cover members of the Agency, or if said plan is optional and adopted by the members of the Agency, then Officers and Employees shall receive said benefits; however, if said benefits are less than benefits previously received, the Agency shall furnish additional benefits comparable to those omitted in the Federal Plan that were previously provided.

3.4 All Officers and Employees shall have the health insurance benefits as provided above, effective commencing on the first day of the first calendar month following the original date of employment of such Officer or Employee.

3.5 All Officers and Employees who terminate employment for reasons other than retirement shall have health insurance benefits discontinued as of the last day of the month.

3.6 Health Insurance Buy Back Program. All eligible Officers and Employees enrolled under the Agency's health insurance program and all Officers and Employees who become entitled to be enrolled may voluntarily participate in the Health Insurance Buy Back Program. It should be noted that under New York State health insurance regulations, Officers or Employees who are disenrolled on the date of retirement, will not be eligible to continue health plan coverage into retirement. Participation in the Health Insurance Buy Back Program is as follows:

(a) Each Officer and Employee shall submit a New York State "Declination of Health Insurance" on State Form PS-403 (or other form designated by the State) to the Department Head.

(b) Each Officer or Employee who voluntarily disenrolls from health plan coverage shall be entitled to one-twelfth (1/12) of the annual buy back amount for each month of non-coverage within each calendar year.

(1) For family plan, \$2,000 annual buy back amount for disenrollment.

(2) For individual plan, \$500 annual buy back amount for disenrollment.

(3) Payments will be made in roughly equal installments on the pay date for each pay period.

(c) The disenrollment period shall start on the first day of the second month after return of the completed transaction Form PS-501.3 to the Agency.

(d) An Officer or Employee shall be entitled to reenroll in the Agency's health insurance program by making application to the Agency in accordance with the rules and regulations of the New York State Government Employees Health Insurance Program. The reenrollment period shall start no earlier than the first day of the third month after return of the completed transaction Form PS-501.3 to the Agency.

(e) An Officer or Employee who reenrolls in the Agency's health insurance program after having participated in the buy back program may not participate in the buy back program again for a minimum period of one year.

(f) In accordance with the regulations of the New York State Government Employees Health Insurance Program, an Employee with at least five (5) years of service with the Agency who would ordinarily be entitled to continue health insurance coverage into retirement may not do so if disenrolled from the program on the date of retirement.

B. DENTAL PLAN

3.7 (a) Unless otherwise determined by the members of the Agency, the Agency shall pay up to \$46.75 per month, toward each eligible full-time Officer's or Employee's participation (including the family of such Officer or Employee) in a dental plan.

(b) All Officers and Employees must complete a two (2) month waiting period after commencement of their original employment before becoming entitled to receive the full benefits of such dental plan.

(c) Nothing herein shall be construed to confer any obligation by the Agency to pay premiums for any dental plan for any retired or retiring Officers or Employees, or for more than one Agency Officer or Employee per covered family.

(d) The Agency may change dental plan providers so long as there is no decrease in benefit levels.

C. OTHER PLANS

3.8 Intentionally omitted.

3.9 COBRA

To the extent required by law, the various features of the Consolidated Omnibus Budget Reconciliation Act (COBRA) of 1985 ("COBRA"), are available to affected Officers and Employees, spouses, former spouses and/or their dependents as the same are defined in COBRA and implementing regulations. The aforesaid covered persons are entitled to continue group health, dental and optical insurance coverage upon payment of the premiums for such coverage, plus the administrative costs provided for in the Act, in accordance with the terms and provisions of COBRA and implementing regulations.

3.10 Accidental Death Benefit

(a) For death due to accidental injury while on the job, the estate of an Officer or Employee shall receive the sum of ten thousand dollars (\$10,000) in addition to any other entitlements which may be due.

(b) Such sum shall be paid to the estate of the Officer or Employee unless such Officer or Employee has filed "Designation of Beneficiary with Contingent Beneficiary" with the New York State Retirement System, in which case such sum shall be paid to the beneficiary designated therein.

3.11 Unemployment Insurance

The Agency shall continue to provide Officers and Employees with New York State Unemployment Insurance coverage.

3.12 Workers' Compensation

(a) In case of injury to an Officer or Employee for which Workers' Compensation benefits are paid, a copy of the decision of the Workers' Compensation Board shall be sent to the Department Head. When the Agency receives reimbursement for either a prorata or full amount of the compensation paid to the Officer or Employee, or former Officer or Employee, covering such Officer's or Employee's period of

disability, the Officer or Employee shall be reccredited with leave in proportion to the amount reimbursed to the Agency. Leave reccredited to a former Officer or Employee, after termination, shall be subject to the provisions of this Handbook concerning accumulated sick leave for termination purposes.

(b) In case of injury to an Officer or Employee for which Workers' Compensation benefits are paid and resulting from the direct actions of another individual but not from a fellow Agency Officer or Employee or a motor vehicle accident, unless caused by a non-Agency Employee or by a non-Agency Employee authorized passenger, then after ten (10) days from the date of such injury, the Officer or Employee shall receive full payment for a maximum of six (6) months but shall not accrue any benefits provided for in this Handbook to Officers or Employees in full-time service, except those granted specifically in subdivision (a) of this section.

(c) An Officer or Employee who is both away from work, and, is receiving any Workers' Compensation benefits by virtue of employment with the Agency, shall receive paid coverage under the health, dental and optical plans currently in effect, provided however, that such insurance shall only be maintained for a period of one (1) year after the Workers' Compensation benefits have commenced. Such coverage shall be an Agency expense and only on behalf of eligible Officers and Employees. No duplication of coverage shall occur.

3.13 Work Situation Injuries

In case of injury for which Workers' Compensation benefits are paid and which result from the direct action of another individual but not from a fellow Agency Officer or Employee, or as a consequence of a motor vehicle accident, unless caused by a non-Agency Employee authorized passenger, or while afoot, the Officer or Employee, after ten (10) days from the date of such injury, shall receive full pay for a maximum of six (6) months.

Section 4. General Provisions.

4.1 Transfers

Any Officer or Employee who transfers from any Agency position to any other Agency position as to then be covered by this Handbook, shall be deemed to have an initial employment date as of the date of such Officer's or Employee's original appointment as a full-time Agency Officer or Employee. An Officer or Employee who has a break in service of not more than one (1) year, shall be deemed to have an initial employment date as of the date of such Officer's or Employee's original employment.

4.2 Prior Public Service; Benefits From Other Employers.

Any Officer or Employee who transferred or transfers from the State and/or a Municipal Subdivision thereof to the Agency shall receive credit for any vacation or sick leave such Officer or Employee may have accrued while in the employ of said State and/or Municipal Subdivision upon proper verification of the personnel Officer thereof and such public service rendered to the

State and/or a Municipal Subdivision thereof, shall be deemed as service to the Agency for purposes of the benefits provided in this Handbook. Such Officer and Employee shall be deemed to have an initial employment date with the Agency as of the original employment with the State and/or Municipal Subdivision thereof. An Officer or Employee who has had a break in service of less than one year between public employment and employment with the Agency shall be deemed to have an initial employment date as of the date of such Officer's or Employee's original employment date but such interruption in service shall not be credited as actual service to the Agency where there has been a break in service in other public employment or between other public employment and the Agency of more than one (1) year. All such prior public service to the State and/or a Municipal Subdivision thereof shall be considered as actual completed service to the Agency for purposes of this Handbook and such Officer and Employee shall be deemed to have a initial employment date that reflects all prior public service from which appropriate benefits otherwise provided in this Handbook shall be computed.

Notwithstanding the foregoing, an Officer or Employee who, on or after February 14, 1994, transfers from the State and/or a Municipal Subdivision thereof, shall receive no credit for accumulated vacation or sick leave such Officer or Employee may have received while in the Employee of the State and/or a Municipal Subdivision thereof. All other provisions of this subsection are otherwise applicable to any Officer or Employee who transfers from the State and/or a Municipal Subdivision thereof, on or after February 14, 1994.

Any Officer or Employee who receives benefits of the same or a similar nature to those benefits set forth in this Handbook from any other person, firm, partnership, limited liability company, corporation, governmental agency or instrumentality or from any other party whatsoever shall not be eligible for the benefits set forth in this Handbook, unless otherwise determined by the members of the Agency

4.3 Longevity Benefits

(a) Any full-time Officer or Employee who has attained fifteen (15) years of actual completed service with the Agency by January 31 of a calendar year shall receive, by March 31 of the calendar year, a lump sum full-time longevity benefit payment of \$1,000 and such longevity benefit payment shall be paid annually thereafter by March 31.

(b) Any full-time Officer or Employee receiving a longevity payment as provided in subsection (1) above, shall have such payment increased by an additional \$110 per year for each year of actual completed service in excess of fifteen (15) years. Such aggregate longevity benefit provided in this subdivision shall be paid annually thereafter as hereinabove indicated.

(c) Any part-time Officer or Employee who has attained fifteen (15) years of actual completed service by January 31 of a calendar year, shall receive by March 31 of the calendar year, a lump sum part-time longevity benefit payment of \$500 and such longevity benefit payment shall be paid annually thereafter by March 31. Longevity payments shall be made to part-time Officers and Employees who have actually worked one thousand (1,000) or more hours during the preceding calendar year.

(d) Any part-time Officer or Employee receiving a longevity payment as provided in subsection (3) above, shall have such payment increased by an additional \$50 per year for each year of actual completed part-time service in excess of fifteen (15) years. Such longevity benefit provided in this subsection shall be paid annually thereafter as hereinabove indicated.

(e) Officers or Employees who retire or resign and who have attained fifteen (15) or more years of actual completed service with the Agency, shall receive the lump sum payment based on the number of years of actual completed service with such payment being made no later than sixty (60) days following termination of service. Such Officers or Employees will not be required to remain in service, on the payroll, through January 31 of the calendar year as described in subdivision (1) above.

(f) Supplemental Leave at Half Pay, Military Leave and Leave Without Pay are to be credited towards years of actual completed service for purposes of fifteen (15) years longevity. There shall be no proration of longevity payments.

(g) For purposes of the longevity lump sum payments, where an Officer's or Employee's employment is terminated by the Agency for other than misconduct, and such Officer or Employee reenters Agency employment in the same or another position within one (1) year, the lapse in Agency employment shall not be deemed as a break in continuous service for the purposes of this section.

4.4 Guaranteed Ordinary Death Benefit

The Agency shall provide its Officers and Employees, at its own cost, the "Guaranteed Ordinary Death Benefit" pursuant to Section 60-b of the Retirement and Social Security Law.

4.5 Jury Duty

Jury Duty and all court time on Agency business shall be paid on the basis of regular shift of work.

4.6 Deferred Compensation Program

All Officers and Employees are eligible to participate in any such Deferred Compensation Program as the Agency may provide pursuant to Section 5 of the New York State Finance Law.

4.7 Flexible Benefits

For all Officers and Employees covered by this Handbook and who are eligible for participate in the Agency's Flexible Benefits Plan previously established pursuant to Internal Revenue Code § 125, the Agency may continue to provide such plan or a plan comparable thereto. The Agency may unilaterally discontinue such plan upon thirty (30) days written notice.

4.8 Electronic Deposits

Officers and Employees shall have the option of direct deposit (electronic deposit) of all payroll and employment benefit checks into an Officer's or Employee's bank account.

Section 5. Effective Date.

Except as otherwise provided herein, this Handbook becomes effective on October 1, 2010.

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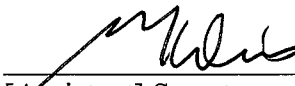
STATE OF NEW YORK)
) SS.:
COUNTY OF NASSAU)

I, the undersigned [Assistant] Secretary of the Nassau County Industrial Development Agency (the "Agency"), do hereby certify that I have compared the foregoing extract of the minutes of the meeting of the members of the Agency, including the Resolution contained therein, held on September __, 2010 with the original thereof on file in my office, and that the same is a true and correct copy of said original and of such Resolution set forth therein and of the whole of said original so far as the same relates to the subject matter therein referred to.

I FURTHER CERTIFY that (A) all members of the Agency had due notice of said meeting; (B) said meeting was in all respects duly held; (C) pursuant to Article 7 of the Public Officers Law (the "Open Meetings Law"), said meeting was open to the general public, and due notice of the time and place of said meeting was duly given in accordance with such Open Meetings Law; and (D) there was a quorum of the members of the Agency present throughout said meeting.

I FURTHER CERTIFY that, as of the date hereof, the attached Resolution is in full force and effect and has not been amended, repealed or rescinded.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of the Agency this 24 day of September, 2010.



[Assistant] Secretary

(SEAL)