To: ACHD Commissioners  
From: Shari Knauss, Chief Human Resource Officer  
Subject: Resolution #1001 – Transportation Reimbursement Plan & Flexible Benefits Plan

FACTS AND FINDINGS

As a part of the employee benefit package the District has offered a Flexible Benefits Plan since 1996. In 2009, a Transportation Reimbursement Plan was added. This gave employees the availability to set aside pre-tax earnings for reimbursement of medical, dependent care and transportation costs. Our current administrator of these benefits is Wells Fargo Third Party Administrators.

The last full update of our plan documents occurred in 2002 and since that time there have been a number of changes in the Internal Revenue code and most recently there have been additional changes with the Patient Protection and Affordable Care Act (PPACA). These changes necessitate an update of our plan documents in order to bring them into compliance.

Staff has worked with Jeff Mandell with the ERISA Law Group to prepare updated plan documents to ensure compliance with both Internal Revenue Code and the Patient Protection and Affordable Care Act (PPACA).

STAFF RECOMMENDATION

Staff requests the approval from the Commission for the updated plan documents for the Transportation Reimbursement Plan and the Flexible Benefits Plan. This would require the signature of the Commission for approval of Resolution #1001.

ATTACHMENT

- Resolution No. 1001
- Transportation Reimbursement Plan
- Flexible Benefits Plan
- Flexible Benefits Plan Summary Plan Description
RESOLUTION NO. 1001

BY THE ADA COUNTY HIGHWAY DISTRICT BOARD OF COMMISSIONERS:
REBECCA W. ARNOLD, JOHN S. FRANDEN, CAROL A. MCKEE, SARA M.
BAKER, DAVID L. CASE

A RESOLUTION ADOPTING A REVISED TRANSPORTATION
REIMBURSEMENT PLAN AND ADOPTING A REVISED FLEXIBLE BENEFITS
PLAN.

THE UNDERSIGNED, being the Commissioners of the Ada County Highway
District (“Employer”) hereby consent to and authorize in lieu of meeting the
following Preamble and Resolution:

PREAMBLES

WHEREAS, the Employer previously adopted and currently maintains the
Ada County Highway District Transportation Reimbursement Plan
(“Transportation Plan”); and

WHEREAS, the Employer previously adopted and currently maintains the
Ada County Highway District Flexible Benefits Plan (“Flexible Benefits Plan”); and

WHEREAS, the Employer has the authority to amend the Transportation
Plan; and

WHEREAS, the Employer has the authority to amend the Flexible Benefits
Plan; and

WHEREAS, the Employer desires to amend the Transportation Plan and
adopt a revised Transportation Plan as summarized in the attached Exhibit “A”; and

WHEREAS, the Employer desires to amend the Flexible Benefits Plan and
adopt a revised Flexible Benefits Plan as summarized in the attached Exhibit “B”.

RESOLUTIONS

NOW, THEREFORE, IT IS HEREBY RESOLVED, that the Transportation
Plan be amended and a revised Transportation Plan be adopted as summarized
in the attached Exhibit “A”; and
BE IT FURTHER RESOLVED, that the proper officers and authorized employees of the Employer are hereby authorized and directed to execute one or more counterparts of such revised Transportation Plan and any related instruments, documents, and forms, and to take all such other actions in connection with the Transportation Plan as they may deem necessary or advisable to effectuate the intent and purposes of these Preambles and Resolutions, all such actions having heretofore been taken being hereby ratified, confirmed and approved; and

BE IT FURTHER RESOLVED, that the Flexible Benefits Plan be amended and a revised Flexible Benefits Plan be adopted as summarized in the attached Exhibit "B"; and

BE IT FINALLY RESOLVED, that the proper officers and authorized employees of the Employer are hereby authorized and directed to execute one or more counterparts of such revised Flexible Benefits Plan and any related instruments, documents, and forms, and to take all such other actions in connection with the Flexible Benefits Plan as they may deem necessary or advisable to effectuate the intent and purposes of these Preambles and Resolutions, all such actions having heretofore been taken being hereby ratified, confirmed and approved.

IN WITNESS WHEREOF, the parties executed these Preambles and Resolutions which are in full force and effect. These Preambles and Resolutions may be executed by facsimile and/or in multiple counterparts which taken together will constitute this document in its entirety.

ADOPTED this 7th day of September, 2011.

BOARD OF HIGHWAY DISTRICT COMMISSIONERS OF ADA COUNTY, IDAHO:

______________________________      _____
Rebecca W. Arnold, President    John S. Franden, Vice President

______________________________      _____
Carol A. McKee, Commissioner   Sara M. Baker, Commissioner

______________________________
David L. Case, Commissioner

Resolution No. 1001 – Page 2
(Rev. 8/12/11)