OCTOBER 28, 2026

RESOLUTION #98 OF 2026

RESOLUTION AUTHORIZING THE RENEWAL OF THE TOWN OF TYRE HEALTH REIMBURSEMENT ACCOUNT (HRA) PLAN WITH LIFETIME BENEFIT SOLUTIONS FOR 2027

WHEREAS, the Tyre Town Board ("Town Board") seeks to continue providing cost-effective, competitive health benefits to eligible Town employees; and

WHEREAS, the Town currently maintains a Health Reimbursement Account ("HRA") Plan administered by Lifetime Benefit Solutions, Inc. ("LBS"), which reimburses eligible employees for qualified medical expenses in accordance with Internal Revenue Code §105 and applicable regulations; and

WHEREAS, the Town Board desires to renew the existing HRA Plan for the 2027 plan year, maintaining the current benefit levels while establishing the categories of expenses eligible for reimbursement; and

WHEREAS, the Town Board has reviewed the proposed renewal and finds that continuation of the HRA Plan is in the best interests of the Town and its employees;

NOW, THEREFORE, BE IT RESOLVED, that the Town Board hereby approves the renewal of the Town of Tyre Health Reimbursement Account Plan, administered by Lifetime Benefit Solutions, Inc., for the period January 1, 2027, through December 31, 2027; and

BE IT FURTHER RESOLVED, that the HRA Plan shall be funded and administered under the following provisions:

1. Plan Year: January 1, 2027 – December 31, 2027, renewing annually unless modified by subsequent Town Board action;

2. Eligibility: Employees eligible for the Town's health insurance benefits under the Town's personnel policies shall be eligible for the HRA, as set forth in the plan documents;

3. Town Annual HRA Contribution Caps: Not-to-exceed amounts of:

    - $5,000.00 per employee enrolled in Individual coverage;

    - $10,000.00 per employee enrolled in Family coverage;

4. Covered Expenses: The HRA shall provide reimbursement for the following categories of eligible expenses, subject to applicable IRS regulations and the terms of the HRA Plan documents:

    - Medical Copayments;

    - Medical Deductibles;

    - Medical Coinsurance;

    - Pharmacy Deductibles;

    - Pharmacy Copayments;

- Vision Expenses;
- Over-the-Counter (OTC) Medical Expenses.

5. Rollover/Forfeiture: Unused balances shall not roll over and shall be forfeited at plan year end;
6. Coordination: The HRA shall coordinate with the Town's group health plan(s) in a manner compliant with applicable IRS integration rules;
7. Administration: Lifetime Benefit Solutions, Inc. shall continue to provide HRA administration and claims processing services in accordance with the applicable administrative services agreement and plan documents;
8. Claims & Privacy: Claims adjudication and HIPAA/PHI privacy compliance shall continue to be administered by Lifetime Benefit Solutions, Inc. in accordance with the applicable Business Associate Agreement and plan documents;

BE IT FURTHER RESOLVED, that the Town Supervisor is hereby authorized to execute any necessary renewal documents, plan amendments, and related instruments required to implement and administer the HRA Plan for the 2027 plan year, consistent with the provisions authorized herein; and

BE IT FURTHER RESOLVED, that funding for HRA reimbursements and associated administrative fees shall be charged to General Fund Account Code A9060.8 – Health Insurance and Highway Fund Account Code DA9060.8 – Health Insurance in the 2027 Town Budget, subject to audit.

The adoption of the foregoing Resolution was moved by _____, seconded by _____, and duly put to a vote, which resulted as follows:

Name	Aye	Nay	Abstain	Absent
Councilman Jeffrey Bennett				
Councilman Henry Bickel				
Councilwoman Nicole Bishop				
Councilman Kenneth Sutterby				
Supervisor Elizabeth Partee				

I, Carolyn Sosnowski, Town Clerk of the Town of Tyre do hereby certify that the aforementioned resolution was duly _____ by the Town Board of the Town of Tyre on _____, 2026.

_____

Carolyn Sosnowski, Town Clerk SEAL
Town of Tyre