

Resolution 2026-10

A RESOLUTION ESTABLISHING LENGTH OF SERVICE AWARDS PROGRAM (LOSAP) GUIDELINES

WHEREAS, The City of Minburn and Minburn Fire Department (“Employer”) desire to create a program by resolution for a Length of Service Awards Program (“LOSAP” or “Program”) for volunteer emergency medical care providers, volunteer firefighters and reserve peace officers which satisfy all of the eligibility, vesting, distribution and other requirements set forth in Iowa Code section 100B.51 as enacted by 2025 Iowa Acts, House File 1002 (the “Statute”) and Title 26 of the U.S. Code (26 U.S.C. Section 457(e)(11));

WHEREAS; Employer desires and to exercise its authority under the statute to provide for the LOSAP’s proper operation by appointing a third party to administer the Program, and to designate certain persons to act on behalf of the Employer in all Program matters; and

WHEREAS, Employer, acting through its designee, will adopt guidelines for the LOSAP, in consultation with the chief or other person in command of the fire and police departments serving the Employer; and create a dedicated account for the sole purpose of funding and managing its Program.

NOW, THEREFORE BE IT RESOLVED:

SECTION 1. PROGRAM ADOPTION

The Employer hereby adopts the Program and authorizes the retention of Lincoln National Life Insurance Company as the service provider to operate the Program on the Employers’ behalf.

SECTION 2. ADMINISTRATION

The City Clerk is hereby authorized and directed to take all steps necessary to implement and operate the Program in accordance with applicable federal and state law. The Clerk, in coordination with the Fire Chief and any applicable department leadership, shall serve as the primary administrative designee for purposes of Program oversight.

SECTION 3. ESTABLISHMENT OF PROGRAM GUIDELINES AND VOLUNTEER ELIGIBILITY

The following guidelines are hereby established to govern eligibility for participation in the Program:

A. ELIGIBLE PARTICIPANTS

Participation in the Program shall be limited to individuals who meet all the following criteria:

1. Serve as a volunteer firefighter, volunteer emergency medical care provider, or reserve peace officer for the Employer;
2. Are not compensated as full-time employees for such services;
3. Are in good standing with their respective department, as determined by the Fire Chief, EMS lead, or law enforcement supervisor, as applicable.

B. MINMUM SERVICE REQUIREMENTS

To qualify for participation and annual credit under the Program, a volunteer must:

1. Complete a minimum number of service points, calls, training hours, or other measurable service criteria as established by the Employer; and
2. Meet all attendance, training, and participation standards adopted by the department.

The specific point system or service measurement criteria shall be maintained as a separate exhibit or policy and may be amended from time to time by the Employer.

C. VESTING AND PARTICIPATION

1. Participants shall become vested in Program benefits in accordance with the requirements of Iowa Code section 100B.51 and applicable federal law.
2. No participant shall be eligible to receive benefits unless the minimum vesting requirement of three (3) years of service has been satisfied.

D. DETERMINATION OF ELIGIBILITY

1. The Fire Chief, or other designated department head, shall annually certify eligible participants based on established criteria.
2. Final determination of eligibility shall rest with the Employer or its designated administrator.

E. LOSS OF ELIGIBILITY

A participant may be deemed ineligible for a given year if the participant:

1. Fails to meet minimum service requirements;
2. Is no longer in good standing; or
3. Separates from service prior to meeting eligibility thresholds for that year.

F. COMPLIANCE WITH LAW

All eligibility, participation, and benefit provisions shall comply with Iowa Code section 100B.51 and applicable provision of the Internal Revenue Code. In the event of a conflict, statutory requirements shall control.

SECTION 4. FUNDING AND ACCOUNT ESTABLISHMENT

The Employer shall establish and maintain a dedicated account for the sole purpose of funding and administering the Program. Contributions shall be made in accordance with Program guidelines and applicable law.

SECTION 5. SEVERABILITY

If any section, provision, or part of this resolution shall be adjudged invalid or unconstitutional, such adjudication shall not affect the validity of the resolution as a whole or any section, provision, or part thereof not adjudged invalid.

SECTION 6. EFFECTIVE DATE

This resolution shall be in full force and effect upon its adoption.

PASSED AND APPROVED this ____ day of _____, 2026.

Motion by _____ Second by _____

Ayes:

Nays:

Signed: _____

Joe Stuetelberg, Mayor

Attest: _____

Chris Helm, City Clerk

CERTIFICATE

STATE OF IOWA, COUNTY OF DALLAS)

I, Chris Helm, City Clerk of the City of Minburn, Iowa, hereby certify that at the meeting of the City Council of Minburn, Iowa held on the above date, the above Resolution 2026-10, A RESOLUTION ESTABLISHING LENGTH OF SERVICE AWARDS PROGRAM (LOSAP) GUIDELINES, was adopted, among other proceedings.

Chris Helm, City Clerk