

CITY OF MADISON
AGENDA AND NOTICE OF MEETING

Regular Meeting of the City Council – 5:00 PM
Monday January 26, 2026
Madison Municipal Building

1. CALL THE REGULAR MEETING TO ORDER

Mayor Thole will call the meeting to order.

2. APPROVE AGENDA

Approve the agenda as posted in accordance with the Open Meetings law, and herein place all agenda items on the table for discussion. A MOTION is in order. (Council)

3. APPROVE MINUTES

Page 1

A copy of the January 12, 2026 regular meeting minutes are enclosed. A MOTION is in order. (Council)

4. PUBLIC PETITIONS, REQUESTS, HEARINGS, AND COMMUNICATIONS (public/mayor/council)

Members of the audience wishing to address the Council with regard to an agenda item, presentation of a petition, utility customer hearing, or a general communication should be recognized at this time. A MOTION may be in order (Public/Council)

5. CONSENT AGENDA

| | |
|---|---------|
| A. Senator Dahmes Newsletter – January 2026 - receive | Page 5 |
| B. Liquor Store – Year End 2025 – receive | Page 8 |
| C. LqP County Notice of Hazard Mitigation Plan Update - receive | Page 9 |
| D. Pioneerland Library Board Meeting – January 15, 2026 | Page 11 |

A MOTION may be in order to accept the reports and/or authorize the actions requested. (Council)

6. UNFINISHED AND NEW BUSINESS

Page 12

| | |
|---|---------|
| A. Resolution 26-11 Premium Only Plan Adoption Agreement. A <u>DISCUSSION</u> and <u>MOTION</u> may be in order. (Manager, Council) | Page 40 |
| B. Resolution 26-12 Authorization to File an Application – EMS Grant. A <u>DISCUSSION</u> and <u>MOTION</u> may be in order. (Manager, Council) | Page 40 |

7. MANAGER REPORT (Manager)

| | |
|--|---------|
| • Employee Wellness/Training Schedules | Page 41 |
| • LqP Community Education Meeting | Page 43 |

8. MAYOR/COUNCIL REPORTS (Mayor/Council)

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|--|
| • Chamber Annual Party - January 30 th , 2026 |
|--|

9. AUDITING CLAIM

A copy of the Expense Approval Report is submitted for January 12, 2026 through January 26, 2026 and is attached. A MOTION is in order.

10. ADJOURNMENT

**CITY OF MADISON
OFFICIAL PROCEEDINGS**

**MINUTES OF THE MADISON CITY COUNCIL
REGULAR MEETING
JANUARY 12, 2026**

Pursuant to due call and notice thereof, a regular meeting of the Madison City Council was called to order by Mayor Maynard Meyer on Monday, January 12, at 5:03 p.m. in Council Chambers at City Hall.

Councilmembers present were: Mayor Maynard Meyer, Paul Zahrbock (arrived at 5:30 p.m.), Julie Stahl, Adam Conroy and Tim Volk. Also present were City Manager Val Halvorson, City Attorney Rick Stulz and City Clerk Christine Enderson.

AGENDA

Upon motion by Volk, seconded by Stahl and carried, the agenda was approved as amended. The addition to the agenda is a discussion regarding the armory. All agenda items are hereby placed on the table for discussion.

MINUTES

Upon motion by Stahl, seconded by Meyer and carried, the December 22, 2025, regular meeting minutes were approved as presented.

ANNUAL MEETING

Upon motion by Conroy, seconded by Meyer and carried, **RESOLUTION 26-01** titled “Resolution Establishing Council Meetings Time, Date, and Place” was adopted. This resolution would provide for the City Council to meet on the second and fourth Monday of each month at 5:00 p.m. Special meetings can be established when so required in accordance with Open Meeting laws. A complete copy of Resolution 26-01 is contained in City Clerk’s Book #11.

Upon motion by Volk, seconded by Stahl and carried, **RESOLUTION 26-02** titled “Designation of Newspaper” was adopted. This resolution would provide for the Western Guard of Madison, Minnesota, to be designated as the official newspaper with supplemental publications being used as needed. A complete copy of Resolution 26-02 is contained in City Clerk’s Book #11. Councilmember Conroy abstained.

Upon motion by Meyer, seconded by Conroy and carried, **RESOLUTION 26-03** titled “Designation of Depository” was adopted. This resolution would provide for the designation of United Prairie Bank of Madison as the City’s official depository. A complete copy of Resolution 26-03 is contained in City Clerk’s Book #11.

Councilmember Conroy nominated Councilmember Volk as Acting Mayor. There being no other nominations, upon motion by Conroy, seconded by Stahl and carried, **RESOLUTION 26-04** titled “Election of Acting Mayor” was adopted. This resolution would provide for the election of Tim Volk as Acting Mayor in 2026. A complete copy of Resolution 26-04 is contained in City Clerk’s Book #11.

Upon motion by Conroy, seconded by Meyer and carried, **RESOLUTION 26-05** titled “Resolution Ratifying Council Boards & Commissions Appointments” was adopted. This resolution would provide for the appointment of council and citizen representatives to various boards and commissions. A complete copy of Resolution 26-05 is contained in City Clerk’s Book #11.

Upon motion by Conroy, seconded by Stahl and carried, **RESOLUTION 26-06** titled “Resolution Ratifying Council Committee Appointments” was adopted. This resolution would provide for the appointment of

council representatives to various council committees. A complete copy of Resolution 26-06 is contained in City Clerk's Book #11.

Upon motion by Volk, seconded by Conroy and carried, **RESOLUTION 26-07** titled "Resolution Designating an Authorized Representative to the Western MN Municipal Power Agency" was adopted. This resolution would provide for the appointment of City Manager Val Halvorson as the City's representative, with Line Department Supervisor David Johnson being appointed as alternate. A complete copy of Resolution 26-07 is contained in City Clerk's Book #11.

Upon motion by Meyer, seconded by Volk and carried, **RESOLUTION 26-08** titled "Resolution Designating an Authorized Representative to the Missouri River Energy Services" was adopted. This resolution would provide for the appointment of City Manager Val Halvorson as the City's representative, with Line Department Supervisor David Johnson being appointed as alternate. A complete copy of Resolution 26-08 is contained in City Clerk's Book #11.

PUBLIC PETITIONS, REQUESTS, HEARINGS AND COMMUNICATIONS

None

CONSENT AGENDA

Upon motion by Volk, seconded by Conroy and carried, the Consent Agenda was approved as presented.

CITY COUNCIL CHECKLIST

City Council reviewed the checklist.

MADISON AMBULANCE OFFICERS

Upon motion by Conroy, seconded by Stahl and carried, **RESOLUTION 26-09** titled "Appointment of Ambulance Service Officers for 2026" was adopted. There were no changes from 2025. A complete copy of Resolution 26-09 is contained in City Clerk's Book #11.

WATER AND WASTEWATER LICENSURE – EMPLOYEE INCENTIVE

Upon motion by Conroy, seconded by Stahl and carried, **RESOLUTION 26-10** titled "Resolution for Employee Incentive on Achieving Water and Wastewater Licensure" was adopted. This resolution repeals Resolution 23-13 and states an operator obtaining a class "D" water or wastewater license shall move the next step, if available, and then take the next natural step annually following evaluation. Resolution 26-10 is contained in City Clerk's Book #11.

COGENERATION AND SMALL POWER PRODUCTION TARIFF

Upon motion by Conroy, seconded by Volk and carried, Council accepted the 2025 Cogeneration and Small Power Production Tariff report as presented. City Manager Halvorson reminded Council that this report is used to calculate the average retail charge for net-metering services. This report is not submitted to the Public Utilities Commission but is kept on file in the City Clerk's Office.

MHS GRANT AGREEMENT – MADISON CARNEGIE LIBRARY BUILDING CONDITIONS

ASSESSMENT

Upon motion by Conroy, seconded by Meyer and carried, the grant agreement between the Minnesota Historical Society and the City of Madison for the Madison Carnegie Library Building Conditions Assessment was approved. The City received a \$17,500 grant, with a required local match of \$2,500. The funds will be used to conduct a comprehensive building assessment of the library, similar to the assessment previously completed for City Hall. The assessment will provide a roadmap for improvements.

MHS GRANT AGREEMENT – MADISON CITY HALL – FIREHOUSE STORM WINDOWS AND DOOR

Upon motion by Volk, seconded by Meyer and carried, the grant agreement between the Minnesota Historical Society and the City of Madison was approved for the restoration of the City Hall Firehouse storm windows and door. The total grant award is \$37,720 with a required City match of \$20,540.

ROOF REPAIR PROPOSAL – MADISON LIQUOR STORE

Upon motion by Volk, seconded by Stahl and carried, the proposal from The Jamar Company for roof repairs to the Madison Liquor Store, in the amount of \$55,760.00, was approved. Of the two facilities reviewed – the Liquor Store and the Grand Theatre – the Liquor Store was identified as the higher priority. Councilmember Conroy inquired whether an alternative roofing system had been considered in place of another EPDM roof system, and it was noted that alternatives were evaluated but may have resulted in higher costs.

ROOF REPAIR PROPOSAL – GRAND THEATRE

Upon motion by Stahl, seconded by Meyer and carried, the proposal for roof repair of the grand theatre from The Jamar Company in the amount of \$104,975.00 was approved. This project was originally scheduled for 2027.

AUDIT CONTRACT

Upon motion by Conroy, seconded by Volk and carried, Council approved execution of an agreement between the City of Madison and Meulebroeck, Taubert & Co., PLLP to provide auditing services for 2025 at a cost that will not exceed \$22,900.

(Councilmember Paul Zahrbock arrived at 5:30 p.m.)

MADISON ARMORY BUILDING

City Manager Halvorson provided a memorandum to Councilmembers recommending that the armory building be offered for public auction. Following further discussion, there was general consensus that the City Council is not interested in purchasing the armory building at this time.

CITY MANAGER'S REPORT

Energy Rebates: The Council received an update on energy rebate available to residential and business customers. It was noted that application rates have declined over the past year, and increased public awareness was encouraged.

Sunshine Fund: Council was provided the annual memo for the Sunshine Fund. City Council and employees can make annual voluntary contributions to the fund and the funds are used to recognize life events.

MAYOR/COUNCIL REPORTS

Chamber Meeting: The Chamber of Commerce met last Wednesday and noted the success of its Christmas promotion. Planning is underway for the annual event at the end of January, as well as for the 2026 promotional calendar.

Grand Theatre: The Madison VFW Steak Fry held Tuesday evening will donate its proceeds to the Grand Theatre. In addition, the Theatre received a portion of the proceeds from the VFW's Gun Bingo raffle held last Saturday, with half benefiting the Grand Theatre and the remaining half supporting the Avenue of Flags.

Secretary of State Visit: Secretary of State, Steve Simon, will be here on Friday the 16th from 8:30 a.m. – 9:30 a.m. at the Madison Mercantile.

Public Safety Meeting: The meeting was held today and Emergency Manager, Blain Johnson, introduced an employee who will be working on the City's Emergency Operation Plan. There was a discussion about planning another exercise that is more hands on.

DISBURSEMENTS

Upon motion by Volk, seconded by Zahrbock and carried, Council approved disbursements for bills submitted between December 23, 2025 and January 12, 2026. These disbursements include United Prairie Check Nos. 68516-68579. Debit card and ACH transactions were also approved as listed.

There being no further business, upon motion by Conroy, seconded by Zahrbock and carried, meeting adjourned at 5:43 pm.

Maynard Meyer - Mayor

ATTEST:

Christine Enderson – City Clerk



GARY DAHMS



SERVING SENATE DISTRICT 15

E-Newsletter

January 2026

SENATOR DAHMS NOT SEEKING RE-ELECTION IN 2026

Minnesota State Senator Gary Dahms (R – Redwood Falls) will not seek re-election in 2026.

“When I first ran for the Minnesota Senate, I said that when I was elected, I would serve 10 years. This year will be my 16th year. After careful consideration and discussion with my family, I’ve decided not to seek reelection when my term ends in 2026. I believe it’s time to give others the opportunity to serve in the Senate. Representing the people of Senate District 15, southwest Minnesota, and the entire state has been an honor.”

Dahms was elected to the Minnesota Senate in 2010 and was reelected four times. He has served in the Senate majority for eight of those years. Prior to becoming a senator, Dahms served as a Redwood County Commissioner.

Senate Leadership roles for Dahms include:

- ★ Chair, Co-Chair, and Minority Lead of the Senate Commerce and Consumer Protection Finance and Policy Committee.
- ★ Vice-Chair of the Senate Agriculture and Rural Economies Committee.
- ★ Vice-Chair of the Senate Education Finance Committee.
- ★ Served on both the Majority and Minority of the Minnesota Senate Republican Caucus leadership team.
- ★ Chair of the caucus’s Personnel Committee.

Some of Dahms’s legislative achievements include:

- ★ Authoring a bill for a statewide reinsurance program that has significantly decreased health insurance costs for Minnesota and has become a model for other states.
- ★ Increasing funding for Minnesota’s rural nursing homes, assisted living facilities, and homes for the disabled.
- ★ Securing bonding funds for wastewater infrastructure in several of Minnesota’s small rural communities.
- ★ Helping establish an agricultural education degree program at Southwest Minnesota State University (SMSU).
- ★ Strong supporter of education and childcare.

“As a senator, I have focused on finding practical solutions to the problems facing Minnesota families, businesses, and local government units. It has been an honor and a pleasure to represent our shared values. In my final legislative session, I will fight for the commonsense policies that Minnesotans deserve and expect from their government,” concluded Senator Dahms.

FOLLOW ME ONLINE

WEBSITE



LCCMR SEEKING PROPOSALS

The Legislative-Citizen Commission on Minnesota Resources (LCCMR) has issued its [2027 Request for Proposal](#) (RFP) for funding from Minnesota's Environment and Natural Resources Trust Fund (ENRTF). Approximately \$121 million from the lottery-generated fund is available for projects that aim to protect, conserve, preserve, and enhance Minnesota's air, water, land, fish, wildlife, and other natural resources.

The LCCMR is requesting proposals to address funding priorities that stem from [the LCCMR strategic plan](#) for funding from the ENRTF. Anyone with a project idea consistent with these priorities may submit a proposal. Priorities fall within the following categories: Resiliency, Water, Education and Outdoor Recreation, Fish and Wildlife, Energy, Land, and Small Projects.

The 2027 RFP contains an explanation of the LCCMR's proposal and funding process and instructions for submitting a proposal online. Applicants must submit proposals through the LCCMR's online proposal and grant management system. Early submissions are encouraged.

The release of this RFP begins the competitive process through which the LCCMR selects projects to recommend to the Minnesota Legislature for funding from the ENRTF. Proposals responding to the 2027 RFP are due by Wednesday, March 18, 2026, at 4:30 PM. From March through July 2026, the LCCMR will consider proposals received and make a final selection of projects to include in its recommendations to the legislature for the 2027 session. Funds for approved projects are available July 1, 2027.

New applicants are strongly encouraged to submit a proposal. Lobbying or professional grant-writing experience is not necessary for success. LCCMR staff are available on a first-come-first-serve basis as time permits to review proposals for clarity, completeness, and potential eligibility issues. New applicants will be prioritized for these reviews. For instructions on arranging a review and for more information on the 2027 RFP, visit the [2027 Proposal and Funding Process page](#) on the LCCMR website.



LEGISLATIVE REPORT NOW PUBLISHED ON CHILD CARE REGULATION MODERNIZATION PROJECT

The legislatively mandated Child Care Regulation Modernization [2026 Legislative Report](#) can now be reviewed on the project [website](#). The report contains the proposed child care licensing standards, and a summary of notable changes between the proposed licensing standards and the current requirements in rule and statute. The report also outlines the project's three components, summarizes recent developments, describes stakeholder engagement efforts, and identifies anticipated implementation considerations.

This report meets the legislature's directive to the Department of Children, Youth, and Families to submit a report and proposed legislation required to implement the new licensing model and the new licensing standards. The contents of this report are for informational purposes only and do not constitute a formal policy proposal from the governor.

If you have questions, please [email](#) the Child Care Regulation Modernization team.



2026 BEGINNING FARMER TAX CREDIT APPLICATIONS ARE NOW OPEN

Applications are now available for the 2026 Beginning Farmer Tax Credit program. The program provides tax credits to asset owners who rent or sell agricultural assets to beginning farmers, and beginning farmers may qualify for a credit of up to \$1,500 per year for farm business management tuition.

Funding is first come, first served and ran out early for the 2025 credit, so applicants are encouraged to apply as soon as possible. More information about the Beginning Farmer Tax Credit is available [here](#).

INCOME TAX FILING SEASON BEGINS

Minnesota taxpayers can now begin filing their state and federal income tax returns. Taxpayers have until Wednesday, April 15, 2026 to file individual income tax returns and pay their state and federal income taxes.

The Minnesota Department of Revenue offers tips to income tax filers as they prepare to file their tax returns:

- ★ File electronically and choose direct deposit.
- ★ See if you qualify for free filing and free tax preparation.
- ★ Save your receipts and other tax-related documents.
- ★ Check for accuracy.
- ★ File your return by the April 15 due date, even if you owe more than you can pay.

After you file:

- ★ Track Your Refund by using the [Where's My Refund?](#) system.
- ★ Respond to correspondence if requested.
- ★ Contact the Minnesota Department of Revenue if you move after filing your return.

For more information visit the Minnesota Department of Revenue's [website](#).



**The legislative session begins
Tuesday, February 17, 2026.**

TOWN HALL MEETINGS A SUCCESS

Senator Dahms would like to thank:

- ★ Senate District 15 constituents who were able to attend the January 6 and 8 Town Hall Meetings.
- ★ The communities that allowed us to use their facilities for the 12 meetings.
- ★ The Marshall and Redwood Area Chambers of Commerce for hosting the Town Hall Meetings in Marshall and Redwood Falls.

GRANTS AVAILABLE TO STRENGTHEN SPECIALTY CROP SECTOR

The Specialty Crop Block Grant (SCBG) program funds projects that will increase the competitiveness of Minnesota-grown specialty crops in domestic and foreign markets. The United States Department of Agriculture (USDA) defines specialty crops as fruits and vegetables, tree nuts, dried fruits, horticulture and nursery crops, floriculture, and processed products that have 50% or more specialty crop content by weight, exclusive of added water. Examples of commonly grown Minnesota specialty crops include apples, berries, sweet corn, potatoes, and various species grown as Christmas trees. A list of eligible specialty crops is available on the grant [page](#).

Each project must demonstrate external support from specialty crop stakeholders and produce measurable outcomes for the specialty crop industry or public beneficiaries. Projects proposed by individual producers, for-profit businesses, or commercial entities are eligible only if they demonstrate a significant benefit to the broader specialty crop industry. The Minnesota Department of Agriculture (MDA) anticipates awarding approximately \$1.25 million using a competitive review process, contingent on MDA receiving the federal funds which provide the awards for this program. The minimum award is \$25,000 and the maximum award is \$125,000. There is no matching funds requirement for this grant. Applications are due by 4:00 p.m. Wednesday, February 11, 2026.

More information about the Specialty Crop Block Grant, including the link to apply, is [here](#).

| | | |
|---|--|----------------------|
| Madison Liquor Store | | |
| Liquor Fund - Year End Financial Sheet | | Year End 2025 |
| Operating Revenues | | |
| Off Sale Liquor | | \$198,115.00 |
| Off Sale Beer | | \$269,729.00 |
| Mix, Ice, Etc. | | \$11,305.00 |
| Total Operating Revenue | | \$479,149.00 |
| | | |
| Cost of Sales | | |
| Beginning Inventory-January 1 | | \$46,819.00 |
| Purchases | | \$334,201.00 |
| Freight | | \$2,282.00 |
| Merchandise Available for Sale | | \$383,302.00 |
| Less: Ending Inventory-December 31 | | <u>\$45,248.00</u> |
| Total Cost of Sales | | \$338,054.00 |
| Gross Profit | | \$141,095.00 |
| | | |
| Operating Expenses | | |
| Salaries | | \$62,932.00 |
| Employee Benefits (PERA, FICA, Health Ins) | | \$11,343.00 |
| Advertising | | \$4,342.00 |
| Dues and Subscriptions (MMBA & Chamber) | | \$1,026.00 |
| Insurance (Dram Shop, Workman's Comp, Prop) | | \$3,281.00 |
| Licenses & Taxes | | \$338.00 |
| Professional Services, Auditing & Contract, M&R, Bldg Eq. | | \$18,450.00 |
| Supplies | | \$876.00 |
| Telephone & Internet | | \$1,542.00 |
| Utilities | | \$5,899.00 |
| Depreciation | | <u>\$2,371.00</u> |
| Total Operating Expenses | | \$112,400.00 |
| | | |
| Net Income (Loss) From Operations | | \$28,695.00 |
| | | |
| Non-Operating Revenues (Expenses) | | |
| Interest Income | | \$6,628.00 |
| Refunds and Reimbursements | | \$0.00 |
| Capital Purchases | | \$0.00 |
| Transfer Out | | <u>\$0.00</u> |
| Total Non-Operating Revenues (Expenses) | | \$6,628.00 |
| | | |
| Net Income (Loss) | | \$35,323.00 |
| Retained Earnings-January 1 | | \$194,372.00 |
| Retained Earnings-December 31 | | \$229,695.00 |

From: Blain Johnson
Sent: Thursday, January 15, 2026 9:10 AM
Cc: 'Bonnie K Hundrieser'
Subject: Lac qui Parle Co 2026 Hazard Mitigation Plan Update

Announcement: Lac qui Parle County 2026 Hazard Mitigation Plan Update

Greetings,

This is an introductory announcement to inform you that Lac qui Parle County Emergency Management is commencing work on the update of the Lac qui Parle County Hazard Mitigation Plan (HMP). You are receiving this email because you have been identified as a representative with the county, a city or township, neighboring jurisdiction, or other agency or organization related to the plan update process.

If you have additional officials or staff within your jurisdiction or agency that you would like included in our email list or wish to request an alternate contact, please send me the person's name, title and email address. (Please note: list of city councilors / township boards not required)

Overview:

- **Why is the plan being updated?** An update of the Lac qui Parle County HMP is required by the Federal Emergency Management Agency (FEMA) every 5 years in order to maintain eligibility for Hazard Mitigation Assistance grant program funding. Participation in the planning process is required in order to adopt the plan and be eligible to apply for future mitigation grants.
- **What does the plan address?** The plan assesses the natural hazards that pose risk to Lac qui Parle County such as flooding, tornadoes, windstorms, winter storms, extreme temperatures, wildfire, and drought. The plan further identifies local vulnerabilities and mitigation actions to reduce the impacts of future natural hazard events.
- **Who does the plan cover, and who is involved?** The Lac qui Parle County HMP is a multi-jurisdictional plan that covers all of Lac qui Parle County, including all cities and townships within the county. The plan update is led by a professional team from the University of Minnesota Duluth in coordination with representatives from the county and local jurisdictions, as well as other agency and organizational stakeholders. Public input is also critical to the plan update.
- **When is update of the plan occurring?** Update of the Lac qui Parle County HMP is taking place throughout 2026, with expected completion by December.
- **How do we participate?** Throughout the year, we will have several targeted opportunities for your involvement. In the upcoming weeks we will send out a news release on the Lac qui Parle County Hazard Mitigation Plan update to share locally and invite public feedback. We will also send out an invitation for stakeholders to participate in a virtual planning team meeting via Zoom. Your participation and input are important to our planning process.

We look forward to your participation in this important effort!

Thank you,

Blain Johnson

Lac qui Parle County – City of Madison
Emergency Management Director, Public Information
P: 320.598.7171 | blain.johnson@lqpco.com
C: 701.429.1737 | www.lqpco.com
911 8th Ave, Suite 3, Madison, MN 56256



PIONEERLAND LIBRARY SYSTEM BOARD MEETING

THURSDAY, JANUARY 15, 2026 @ 7:00 p.m.

2nd Floor Multipurpose Room

Willmar Public Library, 410 Fifth Street SW

RSVP by calling 320-235-6106 ext. 228 (Laurie) or laurie.ortega@pioneerland.lib.mn.us

6:30 p.m. Finance Committee (PLS Headquarters, Room 216, Willmar Library)

7:00 p.m. Board

Agenda

- I. Call to order
- II. Roll Call/Introductions
- III. Approval of Agenda Action
- IV. Approval of minutes – Oct.16, 2025, Board & Dec.18, 2025, Exec/Finance Action
- V. Election of 2026 Officers and Oath of Office Action
- VI. Committee Reports
 - A) Finance Committee
 - 1) December 2025 financial report (preliminary) Action
 - 2) Approval of bills and check registers Action
 - 3) Final 2026 budget Action
 - B) Personnel Committee
 - 1) New Hires: Action
 - C) Negotiations Committee:
 - 1) 2026/2027 union contract & non-union staff process Action
- VI. Old Business Action
- VII. New Business Action
- VIII. Director's Report
 - A) Committee Preference Form reminder
- IX. Other:
 - A) Future Board and Executive Meetings:
 - 1) Next PLS board meeting April 16, 2026, 7:00 p.m.
 - 2) Executive/Finance meetings: February 19, March 19 at 6:00 p.m.
- X. Adjournment

**CITY OF MADISON, MINNESOTA
RESOLUTION 26-11**

STATE OF MINNESOTA)
COUNTY OF LAC QUI PARLE)
CITY OF MADISON)

SECTION 125 PREMIUM ONLY PLAN ADOPTION AGREEMENT

WHEREAS the undersigned Mayor of City of Madison (the Employer) hereby certifies that the following resolutions were duly adopted by the City Council of the Employer on January 1, 2026, and that such resolutions have not been modified or rescinded as of the date hereof:

RESOLVED, that the form of Amended Section 125 Cafeteria Plan effective January 1, 2026, presented to this meeting is hereby approved and adopted and that the proper officers of the Employer are hereby authorized and directed to execute and deliver to the Administrator of the Plan one or more counterparts of the Plan.

RESOLVED, that the Administrator shall be instructed to take such actions that are deemed necessary and proper in order to implement the amended Plan, and to set up adequate accounting and administrative procedures to provide benefits under the Plan.

RESOLVED, that the proper officers of the Employer shall act as soon as possible to notify the employees of the Employer of the adoption of the amended Plan by delivering to each employee a copy of the summary description of the Plan in the form of the Summary Plan Description presented to this meeting, which form is hereby approved.

WHEREAS the undersigned further certifies that true copies of the Adoption Agreement, Plan Document, and the Summary Plan Description, approved and adopted in the foregoing resolutions, are attached herewith.

Upon vote taken thereon, the following voted:

For:
Against:
Absent:

Whereupon said Resolution No. 26-11 was declared duly passed and adopted this 26th day of January 2026.

Maynard Meyer
Mayor

Attest: _____
Christine Enderson
City Clerk

Certificate of Resolution (2026)

For City of Madison
Section 125 Premium Only Plan
Plan Year Ending December 31, 2026

The undersigned Secretary or Principal of City of Madison (the Employer) hereby certifies that the following resolutions were duly adopted by the board of directors of the Employer on January 1, 2026, and that such resolutions have not been modified or rescinded as of the date hereof:

RESOLVED, that the form of Amended Section 125 Cafeteria Plan effective January 1, 2026, presented to this meeting is hereby approved and adopted and that the proper officers of the Employer are hereby authorized and directed to execute and deliver to the Administrator of the Plan one or more counterparts of the Plan.

RESOLVED, that the Administrator shall be instructed to take such actions that are deemed necessary and proper in order to implement the amended Plan, and to set up adequate accounting and administrative procedures to provide benefits under the Plan.

RESOLVED, that the proper officers of the Employer shall act as soon as possible to notify the employees of the Employer of the adoption of the amended Plan by delivering to each employee a copy of the summary description of the Plan in the form of the Summary Plan Description presented to this meeting, which form is hereby approved.

The undersigned further certifies that true copies of the Adoption Agreement, Plan Document, and the Summary Plan Description, approved and adopted in the foregoing resolutions, are attached herewith.

By Angela Ransom
Secretary/Principal/Dep Clerk/Treasurer

Adoption Agreement (2026)

For City of Madison

Section 125 Premium Only Plan

The undersigned Employer amends the Premium Only Plan for those Employees who shall qualify as Participants hereunder. It shall be effective as of the date specified below. The Employer hereby selects the following Plan specifications:

1. **Name of Employer:** City of Madison
2. **Effective Date:** This Amended Premium Only Plan shall be effective as of **January 1, 2026**.
3. **Effective Date of Original Plan:** This Premium Only Plan was originally effective **January 1, 2026**.
4. **Plan Year:** The Amended Plan year shall begin on **January 1, 2026**, and end on **December 31, 2026**. Future plan years will be based on the same twelve-month period beginning each **January 1** and ending each **December 31**.
5. **Plan number:** 520
6. **Employer's Principal Office:** This Premium Only Plan shall be governed under the laws of the:
 - a. State of Minnesota
 - b. Commonwealth of
7. **Benefits:** All the benefits listed below are included in this plan whether or not you currently offer them:
 - **Health Insurance and Voluntary Plans.** Premiums that are payroll deducted on a pre-tax basis may include low-deductible or high-deductible medical insurance, dental insurance, vision care, critical illness insurance, accidental death/dismemberment (ADD) insurance, hospital indemnity and/or cancer insurance. Individually-owned insurance policy premiums may not be paid with pre-tax dollars through the Premium Only Plan.
 - **Group-Term Life Insurance up to \$50,000.** The \$50,000 limit must include any employer-provided group-term life insurance coverage. For example, if the employer provides \$20,000 of group-term life insurance for employees, then participants in the POP can payroll deduct premiums on a pre-tax basis for up to \$30,000 of additional coverage. However, employees may not pay premiums that cover spouses or dependents on a pre-tax basis, even if the amount is *de minimis*.
 - **Disability Plan.** Short-term and long-term disability policies. If payroll deducted on a pre-tax basis, any future benefits received will be taxable to the employee.
 - **Health Savings Account (HSA).** Allows employees to make contributions by pre-tax payroll deduction to their individually-owned HSAs. Employers may also make contributions to the employee's HSA plan on each employee's behalf, in the manner set forth in the Plan.

by Angie Ransom
City of Madison - Dep Clerk/Treasurer

AFFILIATES:

NONE

Plan Document

As Amended and Restated for 2026

For City of Madison

Section 125 Premium Only Plan

Introduction

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Introduction

The Employer has adopted this Plan to allow Employees to choose between cash compensation and certain benefits based on their own particular goals, desires and needs.

The intention of the Employer is that the Plan qualify as a “Cafeteria Plan” within the meaning of Section 125 of the Internal Revenue Code of 1986 (the “code”), as amended, and that the benefits which an Employee elects to receive under the Plan be includable or excludable from the Employee’s income under Code Section 125(a) and other applicable sections of the Code. The Plan is also intended to meet any applicable state mandates that may otherwise apply to the Employer as an employer of Employees who are eligible to participate in a “premium only plan” sponsored by the Employer, as applicable.

Article I — Definitions

1.1 “Administrator” means the individual(s) or corporation appointed by the Employer to carry out the administration of the Plan. The Employer shall be empowered to appoint and remove the Administrator from time to time as it deems necessary for the proper administration of the plan. In the event the Administrator has not been appointed, or resigns from a prior appointment, the Employer shall be deemed to be the Administrator.

1.2 “Affiliated Employer” means the Employer and any corporation which is a member of a controlled group of corporations (as defined in Code Section 414(b)) which includes the Employer; any trade or business (whether or not incorporated) which is under common control (as defined in Code Section 414(c)) with the Employer; any organization (whether or not incorporated) which is a member of an affiliated service group (as defined in Code Section 414(m)) which includes the Employer; and any other entity required to be aggregated with the Employer pursuant to Treasury regulations under Code Section 414(o).

1.3 “Benefit” means any of the optional benefit choices available to a Participant as outlined in Section 4.1.

1.4 “Code” means the Internal Revenue Code of 1986, as amended or replaced from time to time, and which shall also include any governing regulations or applicable guidance thereunder.

1.5 “Compensation” means the compensation received by the Participant from an Affiliated Employer during a Plan Year prior to any reductions pursuant to a Salary Redirection Agreement authorized hereunder.

1.6 “Dependent” means for purposes of the Premium Only Plan, any individual who is defined as a dependent (within the meaning of Code Section 152(f)(1) who has not attained age 27 as of the end of the taxable year or Qualifying Relative who qualifies as a dependent under an Insurance Contract or under Code Section 152 (as modified by Code Section 105(b)), as applicable.

Certain provisions of “Michelle’s Law” in which the requirement that a Dependent child have a full-time status in order to extend coverage past a stated age will generally not apply if the child’s failure to maintain full-time status is due to a medically necessary leave of absence or other change in enrollment (such as reduction of hours).

Notwithstanding anything in the Plan to the contrary, the Plan will comply with Michelle’s Law.

1.7 “Effective Date” means the effective date as specified in Item 2 of the Adoption Agreement.

1.8 “Election Period” means the period immediately preceding the beginning of each Plan Year established by the Administrator for the election of Benefits and Salary Redirections, such period to be applied on a uniform and nondiscriminatory basis for all Employees and Participants. However, an Employee’s initial Election Period shall be determined pursuant to Section 5.1.

1.9 "Eligible Employee" means any Employee who has satisfied the provisions of Section 2.1.

An individual shall not be an "Eligible Employee" if such individual is not reported on the payroll records of the Employer as a common law employee. In particular, it is expressly intended that individuals not treated as common law employees by the Employer on its payroll records are not "Eligible Employees" and are excluded from Plan participation even if a court or administrative agency determines that such individuals are common law employees and not independent contractors.

1.10 "Employee" means any person who is employed by the Employer. The term Employee shall include leased employees within the meaning of Code Section 414(n)(2).

1.11 "Employer" means the Corporation or any such entity specified in Item 1 of the Adoption Agreement, and any Affiliated Employer, where appropriate (as defined in Section 1.2), which shall adopt this plan; and any successor, which shall maintain this Plan; and any predecessor, which has maintained this Plan.

1.12 "Health Savings Account" means an account established in accordance with Code Section 223(d) to which part of any Eligible Employee's Cafeteria Plan Benefit Dollars may be allocated.

1.13 "Highly Compensated Employee" means, for the purposes of determining discrimination, an Employee described in Code Section 125 and the Treasury Regulations thereunder.

1.14 "Healthy Savings Account Trustee" means the designated Trustee (as defined under Code Section 223(d)(1)(B) of any Trust established for qualifying account beneficiaries who elect to establish a Health Savings Account.

1.15 "Insurance Contract" means any contract issued by an Insurer underwriting a Benefit.

1.16 "Insurance Premium Payment Plan" means the plan of benefits contained in Section 4.1 of this Plan, which provides for the payment of Premium Expenses.

1.17 "Insurer" means any insurance company that underwrites a Benefit under this Plan.

1.18 "Key Employee" means an employee defined in Code Section 416(i)(1) and the Treasury regulations there under.

1.19 "Participant" means any Eligible Employee who elects to become a Participant pursuant to Section 2.3 and has not for any reason become ineligible to participate further in the Plan.

1.20 "Plan" means this instrument, including all amendments thereto.

1.21 "Plan Year" means the 12-month period beginning and ending on the dates specified in the Adoption Agreement. The Plan Year shall be the coverage period for the Benefits provided for under this Plan. In the event a Participant commences participation during a Plan Year, then the initial coverage period shall be that portion of the Plan Year commencing on the date that such Participant began participating in the Plan and ending on the last day of such Plan Year.

1.22 "Premium Expenses" or "Premiums" mean the Participant's cost for the insured Benefits described in Section 4.1.

1.23 “Qualifying Child” means an individual who, unless otherwise described under Code Section 152(b):

- Is a child (as defined under Code Section 152(f)(1)), or descendant of such child, or a brother, sister, stepbrother, stepsister, father, mother or any of their ancestors, or any other relative as described under Code Section 152(d)(2), including an individual who has the same principal residence as the Employee and who is a member of the Employee’s household;
- Who has the same principal residence, if allowed under local law, as the Employee for more than one-half of the current taxable year;
- Is younger than the taxpayer claiming such individual as a qualifying child, and is under the age of 19 as of the end of the Plan Year in which the Employee was eligible under this Plan, or is under the age of 24 when covered as a full time student (as defined under Code Section 152(f)(2)), after consideration of Code Section 152(c)(3) as applicable;
- Has not provided over one-half of his or her own support during the current Plan Year; and
- Who has not filed a joint return (other than only for a claim of refund) with the individual’s spouse under Code Section 6013 for the taxable year beginning in the calendar year in which the taxable year of the taxpayer begins; or
- Is a child (within the meaning of Code Section 152(f)(1) who has not attained age 27 as of the end of the taxable year.

1.24 “Qualifying Relative” means an individual who, unless otherwise described under Code Section 152(d) or (e):

- Is a child (as defined under Code Section 152(f)(1)), or descendant of such child, or a brother, sister, stepbrother, stepsister, father, mother or any of their ancestors, or any other relative as described under Code Section 152(d)(2), including an individual who has the same principal residence as the Employee and who is a member of the Employee’s household;
- Has (with the exception of certain handicapped dependents described under Code Section 152(d)(4)) gross income for the Plan Year that is less than the allowable income exemption amount (as defined under Code Section 151(d) for that taxable year;
- For whom the Employee provides over one-half of the individual’s support for that calendar year; and
- Is not an otherwise Qualifying Child of the Employee for any portion of the Plan Year.

1.25 “Regulations” means either temporary, proposed or final regulations, as applicable, issued from the Department of Treasury, as well as any further related guidance or interpretations issued as applicable.

1.26 “Salary Redirection” means the contributions made by Participants for benefits pursuant to Section 3.1.

1.27 “Salary Redirection Agreement” means an agreement between the Participant and the Employer under which the Participant agrees to reduce his Compensation or to forego all or part of the increases in such Compensation and to have such amounts contributed by the Employer to the Plan on the Participant’s behalf. The Salary Redirection Agreement shall apply only to Compensation that has not been actually or constructively received by the Participant as of the date of the agreement (after taking this Plan and Code Section 125 into account) and, does not become currently available to the Participant.

1.28 “Spouse” means spouse as determined under the Internal Revenue Code.

1.29 "Uniformed Services" means the Armed Forces, the Army National Guard, and the Air National Guard when engaged in active duty for training, inactive duty training, or full-time National Guard duty, the commissioned corps of the Public Health Service, and any other category of persons designated by the President of the United States in time of war or emergency.

All other defined terms in this Plan shall have the meanings specified in the various Articles of the Plan in which they appear.

Article II — Participation

2.1 Eligibility

As to each Benefit provided hereunder, any Eligible Employee shall be eligible to participate as of the date he satisfies the eligibility conditions set forth in the policy or plan providing such Benefit, the provisions of which are specifically incorporated herein by reference. However, any Eligible Employee who was a Participant in the Plan on the effective date of this amendment shall continue to be eligible to participate in the Plan.

2.2 Effective Date of Participation

(a) With respect to Benefits described in 4.1 An Eligible Employee shall become a Participant effective as of the later of the date on which he satisfies the requirements of Section 2.1 or the Effective Date of this Plan.

(b) If an Eligible Employee terminates employment after commencing participation in the Plan, except as otherwise provided in the applicable policy or plan providing a Benefit, such terminated Participants who are rehired within 30 days or less of the date of termination of employment shall not be considered a newly eligible employee and will be reinstated with the same election(s) such individual had before termination. If a terminated Participant is rehired more than 30 days following termination of employment and is otherwise eligible to participate in the Plan, the individual shall be treated as a newly Eligible Employee and may make a new election under procedures otherwise set forth within this section or Section 5.1 below as applicable.

2.3 Application to Participate

An Employee who is eligible to participate in this Plan shall, during the applicable Election Period, complete an application to participate and election of benefits form, which the Administrator shall furnish to the Employee. The election made on such form shall be irrevocable until the end of the applicable Plan Year unless the Participant is entitled to change his Benefit elections pursuant to Section 5.4 hereof.

An Eligible Employee shall also be required to execute a Salary Redirection Agreement, to elect to reduce salary to pay for allowable Benefits, during the Election Period for the Plan Year during which he wishes to participate in this Plan. Any such Salary Redirection Agreement shall be effective for the first pay period beginning on or after the Employee's effective date of participation pursuant to Section 2.2. A failure to execute a Salary Redirection Agreement shall constitute an election by the Eligible Employee to receive his or her full salary or other compensation in lieu of Benefits available hereunder.

2.4 Termination of Participation

A Participant shall no longer participate in this Plan upon the occurrence of any of the following events:

- (a) His termination of employment, subject to the provisions of Section 2.5;
- (b) His death; or
- (c) The termination of this Plan, subject to the provisions of Section 8.2.

2.5 Termination of Employment

If a Participant terminates employment with the Employer for any reason other than death, his participation in the Plan shall cease, subject to the Participant's right to continue coverage under any Insurance Contract for which premiums have already been paid or any other ability to continue participation in a Health Savings Account pursuant to Code Section 223.

When an employee ceases to be a participant, the cafeteria plan must pay the former participant any amount the former participant previously paid for coverage or benefits to the extent the previously paid amount relates to the period from the date the employee ceases to be a participant through the end of that plan year.

Article III — Contributions to the Plan

3.1 Salary Redirection

Benefits under the Plan shall be financed by Salary Redirections sufficient to support Benefits that a Participant has elected hereunder and to pay the Participant's Premium Expenses. The salary administration program of the Employer shall be revised to allow each Participant to agree to reduce his Compensation during a Plan Year by an amount determined necessary to purchase the elected Benefit. The amount of such Salary Redirection shall be specified in the Salary Redirection Agreement and shall be applicable for a Plan Year. Notwithstanding the above, for new Participants, the Salary Redirection Agreement shall only be applicable from the first day of the pay period following the date the Employee began participating in the Plan up to and including the last day of the Plan Year.

Any Salary Redirection shall be determined prior to the beginning of a Plan Year (subject to initial elections pursuant to Section 5.1) and prior to the end of the Election Period and shall be irrevocable for such Plan Year. However, a Participant may revoke a Benefit election or a Salary Redirection Agreement after the Plan Year has commenced and make a new election with respect to the remainder of the Plan Year, if both the revocation and the new election are on account of and consistent with a change in status and such other permitted events as determined under Article V of the Plan and consistent with the rules and regulations of the Department of the Treasury. Salary Redirection amounts shall be contributed on a pro rata basis for each pay period during the Plan Year. All individual Salary Redirection Agreements are deemed to be part of this Plan and incorporated by reference hereunder.

3.2 Application of Contributions

As soon as reasonably practical after each payroll period, the Employer shall apply the Salary Redirection to provide the Benefits elected by the affected Participants. Any contributions made or withheld from an Employee's compensation, pursuant to the Employee's signed Salary Redirection Agreement for the Health Savings Account shall be credited to such account. Amounts designated for the Participant's Premium shall likewise be credited to such account for the purpose of paying Premium Expenses.

3.3 Periodic Contributions

Notwithstanding the requirement provided above and in other Articles of this Plan that Salary Redirections be made on a level and pro rata basis for each payroll period, the Employer and Administrator may implement a procedure under which Salary Redirections are contributed throughout the Plan Year on a periodic basis that is not pro rata for each payroll period. In the event Salary Redirections are not made on a pro rate basis, upon termination of participation, a Participant may be entitled to a refund of such Salary Redirections pursuant to Section 2.5.

Article IV — Benefits

4.1 Benefit Options

Each Participant may elect to have his full compensation paid to him in cash or elect to have the amount of his Cafeteria Plan Benefit Dollars applied to any one or more of the optional Benefits or any other group-insured or self-funded Benefit permitted under Code Section 125, including Marketplace/State Exchanges Small Business Health Options Program (SHOP Exchange) or federally facilitated Small Business Health Options Program (FF SHOP), which is offered by the Employer as set forth in the Adoption Agreement. If selected as an available Benefit Option under the Employer's Adoption Agreement, each Eligible Individual may elect coverage under the Health Savings Account Program option, in which case Article VI shall apply.

The employer may select suitable health and hospitalization Insurance Contracts for use in providing health benefits, which policies will provide uniform benefits for all Participants electing this Benefit.

4.2 Description of Benefits

Each Eligible Employee may elect to have the Administrator pay those contributions that the Employee is required to make to the Benefit options described under Section 4.1 as a condition for the Employee and his Dependents to participate in those Benefit options.

4.3 Nondiscrimination Requirements

(a) It is the intent of this Plan to provide benefits to a classification of employees which the Secretary of the Treasury finds not to be discriminatory in favor of the group in whose favor discrimination may not occur under Code Section 125 or applicable Regulations thereunder.

(b) **Adjustment to avoid test failure.** If the Administrator deems it necessary to avoid discrimination or possible taxation to Key Employees or a group of employees in whose favor discrimination may not occur in violation of Code Section 125, it may, but shall not be required to reject any election or reduce contributions or non-taxable Benefits in order to assure compliance with this Section. Any act taken by the Administrator under this Section shall be carried out in a uniform and nondiscriminatory manner. Contributions which are not utilized to provide Benefits to any Participant by virtue of any administrative act under this paragraph shall be forfeited and deposited into the benefit plan surplus.

Article V — Participant Elections

5.1 Initial Elections

An Employee who meets the eligibility requirements of Section 2.1 on the first day of, or during, a Plan Year may elect to participate in this Plan for all or the remainder of such Plan Year, provided he elects to do so before his effective date of participation pursuant to Section 2.2 or for a newly Eligible Employee, no more than 30 days after their date of hire. For any such newly Eligible Employee, if coverage is effective as of the date of hire pursuant to Section 2.1 above, such Employee shall be eligible to participate retroactively as of their date of hire. Newly Eligible Employee Election amounts will be collected on the first pay period on or after his or her election was received. However, if such Employee does not complete an application to participate and benefit election form and deliver it to the Administrator before such date, his Election Period shall extend 30 calendar days after such date, or for such further period as the Administrator shall determine and apply on a uniform and nondiscriminatory basis. However, any election during the extended 30-day election period pursuant to this Section 5.1 shall not be effective until the first pay period following the later of such Participant's effective date of participation pursuant to Section 2.2 or the date of the receipt of the election form by the Administrator, and shall be limited to the Benefit expenses incurred for the balance of the Plan Year for which the election is made. Any failure to elect the Benefits set forth herein shall constitute an Employee's election not to participate in the Plan during that Plan Year until a valid Election is otherwise made in the manner set forth herein.

5.2 Subsequent Annual Elections

During the Election Period prior to each subsequent Plan Year, each Participant shall be given the opportunity to elect, Salary Redirection Agreement, which Benefit options he wishes to select. With regard to subsequent annual elections, the following options shall apply:

(a) A Participant or Employee who failed to initially elect to participate may elect different or new Benefits under the Plan during the Election Period;

(b) A Participant may terminate his participation in the Plan by notifying the Administrator in writing during the Election Period that he does not want to participate in the Plan for the next Plan Year;

(c) An Employee who elects not to participate for the Plan Year following the Election Period will have to wait until the next Election Period before again electing to participate in the Plan, except as provided for in Section 5.4.

5.3 Failure to Elect

Any Participant failing to complete a new election of benefits form pursuant to Section 5.2 by the end of the applicable Election Period shall be deemed to have elected not to participate in the Plan for the upcoming Plan Year. No Salary Redirections shall therefore be authorized or made for such subsequent Plan Year for such Benefits.

5.4 Change of Elections

(a) Any Participant may change a Benefit election after the Plan Year (to which such election relates) has commenced and make new elections with respect to the remainder of such Plan Year if, under the facts and circumstances, the changes are necessitated by and are consistent with a change in status which is acceptable under rules and regulations adopted by the Department of the Treasury, the provisions of which are incorporated by reference. Notwithstanding anything herein to the contrary, if the rules and regulations conflict, then such rules and regulations shall control.

In general, a change in election is not consistent if the change in status is the Participant's divorce, annulment or legal separation from a spouse, the death of a spouse or dependent, or a dependent ceasing to satisfy the eligibility requirements for coverage, and the Participant's election under the Plan is to cancel accident or health insurance coverage for any individual other than the one involved in such an event. In addition, if the Participant, spouse or dependent gains or loses eligibility for coverage under a family member plan as a result of a change in marital status or a change in employment status, then a Participant's election under the Plan to cease or decrease coverage for that individual under the Plan corresponds with that change in status only if coverage for that individual becomes applicable or is increased under the family member plan.

Regardless of the consistency requirement, if the individual, the individual's spouse, or the individual is dependent becomes eligible for continuation coverage under the Health Benefit, Dental benefit, or Vision Benefit as provided in Code Section 4980B or any similar state law, then the individual may elect to increase payments under this Plan in order to pay for the continuation coverage. However, this does not apply for COBRA eligibility due to divorce, annulment or legal separation or the Dependent ceasing to satisfy the eligibility requirements for coverage.

Any new election shall be effective at such time as the Administrator shall prescribe, but not earlier than the first pay period beginning after the election form is completed and returned to the Administrator. For the purposes of this subsection, a change in status shall only include the following events or other events permitted by Treasury regulations:

(1) Legal Marital Status: events that change a Participant's legal marital status, including marriage, divorce, death of a spouse, legal separation or annulment;

(2) Number of Dependents: Events that change a Participant's number of dependents, including birth, adoption, placement for adoption, or death of a dependent;

(3) Employment Status: Any of the following events that change the employment status of the Participant, spouse, or dependent: termination or commencement of employment, a strike or lockout, commencement or returns from an unpaid leave of absence, or a change in worksite. In addition, if the eligibility conditions of this Plan or other employee benefit plan of the Employer of the Participant, spouse, or dependent depend on the employment status of that individual and there is a change in that individual's employment status with the consequence that the individual becomes (or ceases to be) eligible under the plan, then that change constitutes a change in employment under this subsection;

(4) Dependent satisfies or ceases to satisfy the eligibility requirements: an event that causes the Participant's dependent to satisfy or cease to satisfy the requirements for coverage due to attainment of age, student status, or any similar circumstance; and

(5) Residency: A change in the place of residence of the Participant, spouse or dependent.

(b) Notwithstanding subsection (a), Participants may change an election for accident or health coverage during a Plan Year and make a new election that corresponds with the special enrollment rights provided in Code Section 9801(f) pertaining to HIPAA special enrollment rights or the Family and Medical Leave Act.

A Participant may change an election for accident or health coverage during a Plan Year and make a new election that corresponds with the special enrollment rights provided in Code Section 9801(f), including those authorized under the provisions of the Children's Health Insurance Program Reauthorization Act of 2009 (SCHIP); provided that such Participant meets the sixty (60) day notice requirement imposed by Code Section 9801(f) (or such longer period as may be permitted by the Plan and communicated to Participants).

Such change shall take place on a prospective basis, unless otherwise required by Code Section 9801(f) to be retroactive.

(c) Notwithstanding subsection (a), in the event of a judgment, decree, or order ("order") resulting from a divorce, legal separation, annulment, or change in legal custody (including a qualified medical child support order defined in ERISA Section 609) which requires accident or health coverage for a Participant's child (including a foster child who is a dependent of the Participant):

(1) The Plan may change an election to provide coverage for the child if the order requires coverage under the Participant's plan; or

(2) The Participant shall be permitted to change an election to cancel coverage for the child if the order requires the former spouse to provide coverage for such child, under that individual's plan and such coverage is actually provided.

(d) Notwithstanding subsection (a), Participants may change elections to cancel accident or health coverage for the Participant or the Participant's spouse or dependent if the Participant or the Participant's spouse or dependent is enrolled in the accident or health coverage of the Employer and becomes entitled to coverage (i.e., enrolled) under Part A or Part B of the Title XVIII of the Social Security Act (Medicare) or Title XIX of the Social Security Act (Medicaid), other than coverage consisting solely of benefits under section 1928 of the Social Security Act (the program for distribution of pediatric vaccines). If the Participant or the Participant's spouse or dependent who has been entitled to Medicaid or Medicare coverage loses eligibility, that individual may prospectively elect coverage under the Plan if a benefit package option under the Plan provides similar coverage.

(e) Notwithstanding subsection (a), Participants may make a prospective election change to add group health coverage for the Participant or the Participant's spouse or dependent if the Participant or the Participant's spouse or dependent, if such individual(s) lose coverage under any group health coverage sponsored by a governmental or educational institution, including (but not limited to) the following: a state children's health insurance program ("SCHIP") under Title XXI of the Social Security Act; a medical care program of an Indian Tribal government (as defined in Code Section 7701 (a) (40)), the Indian Health Service, or a tribal organization; a

state health benefits risk pool; or a foreign government group health plan, subject to the terms and limitations of the applicable benefit package option(s).

Further, if the Participant or the Participant's spouse or dependent who has been entitled to Medicare or Medicaid loses eligibility for such coverage, the Participant may prospectively elect to commence or increase the accident or health coverage of the individual who loses Medicare or Medicaid eligibility.

(f) Notwithstanding subsection (a), Participants who elected to salary reduce through the Premium Only Plan for accident and health plan coverage are allowed to prospectively revoke or change his or her election with respect to the accident or health plan during open enrollment of a Marketplace Qualified Health Plan (QHP) as outline by the Affordable Care Act (ACA).

The new coverage in a QHP shall be effective no later than the day immediately following the last day of the original coverage that is revoked.

(g) Notwithstanding subsection (a), Participants who elected to salary reduce through the Premium Only Plan for accident and health plan coverage are allowed to prospectively revoke his or her election with respect to the accident or health plan if the Participant is moved from full-time status (at least 30 hours of service per week) to part-time status (less than 30 hours of service per week) and seek coverage in another plan that provides minimum essential coverage.

The new coverage shall be effective no later than the first day of the second month following the month that includes the date the original coverage is revoked.

(h) If the cost of a Benefit provided under the Plan increases or decreases during a Plan Year, then the Plan shall automatically increase or decrease, as the case may be, the Salary Redirections of all affected Participants for such Benefit. Alternatively, if the cost of a benefit package option increases significantly, the Administrator shall permit the affected Participants to either make corresponding changes in their payments or revoke their elections and, in lieu thereof, receive on a prospective basis coverage under another benefit package option with similar coverage; or drop coverage prospectively if there is no other benefit package option available that provides similar coverage. This Plan treats coverage by another Employer, such as a spouse's or dependent's employer, as similar coverage.

A cost increase or decrease refers to an increase or decrease in the amount of elective contributions under the Plan, whether resulting from an action taken by the Participants or an action taken by the Employer.

(i) If the cost of a Benefit Package Option provided under the plan decreases significantly during a Plan Year, the Administrator shall permit the affected Participants to either make corresponding changes in their payments; and employees who are otherwise eligible under the Plan may elect the Benefit Package Option, subject to the terms and limitations of the Benefit Package Option.

If the coverage under a Benefit is significantly curtailed, and such curtailment results in a loss of coverage, or ceases during a Plan Year, affected Participants may revoke their elections of such Benefit and, in lieu thereof, elect to receive on a prospective basis coverage under another plan with similar coverage, or drop coverage prospectively if there is no other Benefit Package Option available that provides similar coverage.

If the coverage under a Benefit is significantly curtailed, and such curtailment does not result in a loss of coverage, affected Participants may revoke their elections of such Benefit and, in lieu thereof, elect to receive on prospective basis coverage under another plan with similar coverage.

If, during the period of coverage, a new benefit package option or other coverage option is added (or an existing benefit package option or other coverage option is eliminated) or a significantly improved existing Benefit Package Option is added, then the affected Participants and employees who are otherwise eligible under the Plan may elect the newly-added or significantly improved option (or elect another option if an option has been

eliminated) prospectively and make corresponding election changes with respect to other benefit package options providing similar coverage.

(j) A Participant may make a prospective election change to add group health coverage for the Participant, the Participant's Spouse or Dependent if such individual loses group health coverage sponsored by a governmental or educational institution, including a state children's health insurance program under the Social Security Act, the Indian Health Service or a health program offered by an Indian tribal government, a state health benefits risk pool, or a foreign government group health plan.

(k) **Health Savings Account changes.** With regard to the Health Savings Account Benefit specified in Article IV, a participant who has elected to make elective contributions under such arrangement may modify or revoke the election prospectively, provided such change is consistent with Code Section 223 and the Treasury regulations thereunder.

Article VI - Health Savings Account Program

6.1 Establishment of Program

This Health Savings Account Program (hereinafter the "HSA") is intended to qualify as a program under Code Section 223 and shall be interpreted in a manner consistent with such Code Section. The Health Savings Account Program is provided and administered by the HSA Trustee.

6.2 Coordination with Premium Only Plan Benefits

All Participants under the Premium Only Plan are eligible to receive Benefits under this HSA, as long as they otherwise meet the definition of an Eligible Individual set forth under Code Section 223. The Employer may allow employees to make contributions to the HSA with pre-tax dollars, as governed and elected under the Adoption Agreement. In circumstances in which Employees are allowed to make pre-tax contributions to the HSA, the Employer shall also have the option of making contributions to the Employee's HSA as well, through usage of this Plan and as otherwise set forth herein after consideration of, among other provisions, Article III and Article IV accordingly related to applicability of Employer contributions and applicable nondiscrimination standards. The enrollment and termination of participation under the Premium Only Plan shall constitute enrollment and termination of participation under this HSA. In addition, other matters concerning contributions, elections and the like shall be governed by the general provisions of the Premium Only Plan.

Article VII—Administration

7.1 Plan Administration

The Employer shall be the Administrator, unless the Employer elects otherwise. The Employer may appoint any person, including, but not limited to, the Employees of the Employer, to perform the duties of the Administrator. Any person so appointed shall signify acceptance by filing written acceptance with the Employer. Upon the resignation or removal of any individual performing the duties of the Administrator, the Employer may designate a successor.

If the Employer elects, the Employer shall appoint one or more Administrators. Any person, including, but not limited to, the Employees of the Employer, shall be eligible to serve as an Administrator. Any person so appointed shall signify acceptance by filing written acceptance with the Employer. An Administrator may resign by delivering a written resignation to the Employer or be removed by the Employer by delivery of written notice of removal, to take effect at a date specified therein, or upon delivery to the Administrator if no date is specified. The Employer shall be empowered to appoint and remove the Administrator from time to time as it deems necessary for the proper administration of the Plan to ensure that the Plan is being operated for the exclusive benefit of the Employees entitled to participate in the Plan in accordance with the terms of ERISA (to the extent it applies), the Plan and the Code.

The operation of the Plan shall be under the supervision of the Administrator. It shall be a principal duty of the Administrator to see that the Plan is carried out in accordance with its terms, and for the exclusive benefit of Employees entitled to participate in the Plan. The Administrator shall have full power to administer the Plan in all of its details, subject, however, to the pertinent provisions of the Code. The Administrator's powers shall include, but shall not be limited to the following authority, in addition to all other powers provided by this Plan:

- (a) To make and enforce such rules and regulations as the Administrator deems necessary or proper for the efficient administration of the Plan;
- (b) To interpret the Plan, the Administrator's interpretations thereof in good faith to be final and conclusive on all persons claiming benefits by operation of the Plan;
- (c) To decide all questions concerning the Plan and the eligibility of any person to participate in the Plan and to receive benefits provided under the Plan;
- (d) To reject elections or to limit contributions or Benefits for certain Highly Compensated Participants if it deems such to be desirable in order to avoid discrimination under the Plan in violation of applicable provisions of the Code;
- (e) To provide Employees with a reasonable notification of their benefits available under the Plan;
- (f) To keep and maintain the Plan documents and all other records pertaining to and necessary for the administration of the Plan;
- (g) To keep and communicate procedures to determine whether a medical child support order is qualified under ERISA Section 609; and
- (h) To appoint such agents, counsel, accountants, consultants, and actuaries as may be required to assist in administering the Plan.

Any procedure, discretionary act, interpretation or construction taken by the Administrator shall be done in a nondiscriminatory manner based upon uniform principles consistently applied and shall be consistent with the intent that the Plan shall continue to comply with the terms of Code Section 125 and the Treasury regulations there under.

7.2 Examination of Records

The Administrator shall make available to each Participant, Eligible Employee and any other Employee of the Employer such records as pertain to their interest under the Plan for examination at reasonable times during normal business hours.

7.3 Payment of Expenses

Any reasonable administrative expenses shall be paid by the Employer unless the Employer determines that administrative costs shall be borne by the Participants under the Plan or by any Trust Fund which may be established hereunder. The Administrator may impose reasonable conditions for payments, provided that such conditions shall not discriminate in favor of Highly Compensated Participants.

7.4 Application of Benefit Plan Surplus

Any forfeited amounts credited to the benefit plan surplus by virtue of the failure of a Participant to incur a qualified expense may, but need not be, separately accounted for after the close of the Plan Year in which such forfeitures arose. In no event shall such amounts be carried over to reimburse a Participant for expenses incurred during a subsequent Plan Year for the same or any other Benefit available under the Plan; nor shall amounts forfeited by a particular Participant be made available to such Participant in any other form or manner, except as permitted by Treasury regulations. Amounts in the benefit plan surplus shall first be used to defray any administrative costs and experience losses and thereafter be retained by the Employer.

7.5 Insurance Control Clause

In the event of a conflict between the terms of this Plan and the terms of an Insurance Contract of a particular Insurer whose product is then being used in conjunction with this Plan, the terms of the Insurance Contract shall control as to those Participants receiving coverage under such Insurance Contract. For this purpose, the Insurance Contract shall control in defining the persons eligible for insurance, the dates of their eligibility, the conditions which must be satisfied to become insured, if any, the benefits Participants are entitled to and the circumstances under which insurance terminates.

7.6 Indemnification of Administrator

The Employer agrees to indemnify and to defend to the fullest extent permitted by law any Employee serving as the Administrator or as a member of a committee designated as Administrator (including any Employee or former Employee who previously served as Administrator or as a member of such committee) against all liabilities, damages, costs and expenses (including attorney's fees and amounts paid in settlement of any claims approved by the Employer) occasioned by any act or omission to act in connection with the Plan, if such act or omission is in good faith and not negligent.

Article VIII — Amendment or Termination of Plan

8.1 Amendment

The Employer, at any time or from time to time, may amend any or all of the provisions of the Plan without the consent of any Employee or Participant.

8.2 Termination

The Employer is establishing this Plan with the intent that it will be maintained for an indefinite period of time. Notwithstanding the foregoing, the Employer reserves the right to terminate the Plan, in whole or in part, at any time. In the event the Plan is terminated, no further contributions shall be made. Benefits under any Insurance Contract shall be paid in accordance with the terms of the Contract.

Any amounts remaining in any such fund or account as of the end of the Plan Year in which Plan termination occurs shall be forfeited and deposited in the benefit plan surplus.

Article IX — Miscellaneous

9.1 Plan Interpretation

All provisions of this Plan shall be governed and interpreted by the Employer, or its delegated Administrator, as applicable, in its full and complete discretion and shall be otherwise applied in a uniform, nondiscriminatory manner. This Plan shall be read in its entirety and not severed except as provided in Section 9.12.

9.2 Gender and Number

Wherever any words are used herein in the masculine, feminine, or gender neutral, shall be construed as though they were also used in another gender in all cases where they would so apply, and whenever any words are used herein in the singular or plural form, they shall be construed as though they were also used in the other form in all cases where they would so apply.

9.3 Written Document

This Plan, in conjunction with any separate written document which may be required by law, is intended to satisfy the written Plan requirement of Code Section 125 and any Regulations there under relating to Cafeteria Plans.

9.4 Exclusive Benefit

This Plan shall be maintained for the exclusive benefit of the Employees who participate in the Plan.

9.5 Participant's Rights

This Plan shall not be deemed to constitute an employment contract between the Employer and any Participant or Employee or to be a consideration or an inducement for the employment of any Participant or Employee. Nothing contained in this Plan shall be deemed to give any Participant or Employee the right to be retained in the service of the Employer or to interfere with the right of the Employer to discharge any Participant or Employee at any time regardless of the effect which such discharge shall have upon him as a Participant of this Plan.

9.6 Action by the Employer

Whenever the Employer under the terms of the Plan is permitted or required to do or perform any act or matter or thing, it shall be done and performed by a person duly authorized by its legally constituted authority.

9.7 Employer's Protective Clauses

(a) Upon the failure of either the Participant or the Employer to obtain any Insurance Contract contemplated by this Plan (whether as a result of negligence, gross neglect or otherwise), the Participant's Benefits shall be limited to the insurance premium(s), if any, that remained unpaid for the period in question and the actual insurance proceeds, if any, received by the Employer or the Participant as a result of the Participant's claim.

(b) The Employer's liability to the Participant shall only extend to and shall be limited to any payment actually received by the Employer from the Insurer. In the event that the full insurance Benefit contemplated is not promptly received by the Employer within a reasonable time after submission of a claim, then the Employer shall notify the Participant of such facts and the Employer shall no longer have any legal obligation whatsoever (except to execute any document called for by a settlement reached by the Participant). The Participant shall be free to settle, compromise or refuse the claim as the Participant, in his sole discretion, shall see fit.

(c) The Employer shall not be responsible for the validity of any Insurance Contract issued hereunder or for the failure on the part of the Insurer to make payments provided for under any Insurance Contract. Once insurance is applied for or obtained, the Employer shall not be liable for any loss which may result from the failure to pay Premiums to the extent Premium notices are not received by the Employer.

9.8 No Guarantee of Tax Consequences

Neither the Administrator nor the Employer makes any commitment or guarantee that any amounts paid to or for the benefit of a Participant under the Plan will be excludable from the Participant's gross income for federal or state income tax purposes, or that any other federal or state tax treatment will apply to or be available to any Participant. Notwithstanding the foregoing, the rights of Participants under this Plan shall be legally enforceable.

9.9 Indemnification of Employer by Participants

If any Participant receives one or more payments or reimbursements under the Plan that are not for a permitted Benefit, such Participant shall indemnify and reimburse the Employer for any liability it may incur for failure to withhold federal or state income tax or Social Security tax from such payments or reimbursements. However, such indemnification and reimbursement shall not exceed the amount of additional federal and state income tax that the Participant would have owed if the payments or reimbursements had been made to the Participant as regular cash compensation, plus the Participant's share of any Social Security tax that would have been paid on such compensation, less any such additional income and Social Security tax actually paid by the Participant.

9.10 Funding

Unless otherwise required by law, Participant Salary Redirections need not be placed in trust or dedicated to a specific Benefit, but shall instead be held in the general assets of the Employer until the Premium Expense required under the Plan has been paid. Furthermore, and unless otherwise required by law, nothing herein shall be construed to require the Employer or the Administrator to maintain any fund or segregate any amount for the benefit of any Participant, and no Participant or other person shall have any claim against, right to, or security or other interest in, any fund, account or asset of the Employer from which any payment under the Plan may be made.

9.11 Governing Law

This Plan is governed by the Code and the Treasury regulations issued there under (as they might be amended from time to time). In no event shall the Employer guarantee the favorable tax treatment sought by this Plan. To the extent not preempted by federal law, the provisions of this Plan shall be construed, enforced and administered according to the laws of the state or commonwealth specified in the Adoption Agreement.

9.12 Severability

If any provision of the Plan is held invalid or unenforceable, its invalidity or unenforceability shall not affect any other provisions of the Plan, and the Plan shall be construed and enforced as if such provision had not been included herein.

9.13 Captions

The captions contained herein are inserted only as a matter of convenience and for reference, and in no way define, limit, enlarge, or describe the scope or intent of the Plan, nor in any way shall affect the Plan or the construction of any provision thereof.

9.14 Continuation of Coverage

Notwithstanding anything in the Plan to the contrary, in the event a Participant, Spouse or Dependent loses coverage under the Premium Only Plan such Participant, Spouse and Dependent will be entitled to continuation coverage as required in Code Section 4980B, and related regulations. This Section shall only apply if the Employer employs at least twenty (20) employees on more than 50% of its typical business days in the previous calendar year.

9.15 Family and Medical Leave Act

Notwithstanding any provision to the contrary in this Plan, if a Participant goes on a qualifying unpaid leave under the Family and Medical Leave Act of 1993 (FMLA), to the extent required by the FMLA, after consideration of Treasury Regulation Section 1.125-3 as applicable, the Employer will continue to maintain the Participant's benefits under this Plan on the same terms and conditions as though he/she were still an active Employee (i.e., the Employer will continue to pay its share of the premium to the extent the Employee opts to continue his/her coverage). If the Employee opts to continue his/her coverage, the Employee may pay his/her share of the premium with after-tax dollars while on leave (or pre-tax dollars to the extent he/she receives compensation during the leave), or the Employee may be given the option to pre-pay all or a portion of his/her share of the premium for the expected duration of the leave on a pre-tax salary reduction basis out of his/her pre-leave Compensation by making a special election to that effect prior to the date such Compensation would normally be made available to him/her (provided, however, that pre-tax dollars may not be utilized to fund coverage during the next plan year), or via other arrangements agreed upon between the Employee and the Administrator (e.g., the Administrator may fund coverage during the leave and withhold "catch-up" amounts upon the Employee's return). Upon return from such leave, the Employee will be permitted to reenter the Plan on the same basis the Employee was participating in the Plan prior to his/her leave, or as otherwise required by the FMLA.

Furthermore, if a Participant goes on a qualifying paid leave under the FMLA, to the extent required by the FMLA, the Employee will continue coverage while on FMLA by the method normally used during any paid leave.

In all instances, a paid or unpaid leave under FMLA will be treated in the same manner and consistent with a non-FMLA paid or unpaid leave.

9.16 Health Insurance Portability and Accountability Act

Notwithstanding anything in this Plan to the contrary, this Plan shall be operated in accordance with Health Insurance Portability and Accountability Act of 1996 (HIPAA) and regulations thereunder.

9.17 Uniformed Services Employment and Reemployment Rights Act (USERRA)

Notwithstanding any provision of this Plan to the contrary, contributions, benefits and service credit with respect to qualified military service shall be provided in accordance with USERRA and the regulations there under, as well as any other applicable Regulations specific to the rights and obligations of Employers with Employees on active military leave.

9.18 COMPLIANCE WITH HIPAA PRIVACY STANDARDS

(a) **Application.** If any benefits under this Cafeteria Plan are subject to the Standards for Privacy of Individually Identifiable Health Information (45 CFR Part 164, the "Privacy Standards"), then this Section shall apply.

(b) **Disclosure of PHI.** The Plan shall not disclose Protected Health Information (PHI) to any member of the Employer's workforce unless each of the conditions set out in this Section are met. "Protected Health Information" shall have the same definition as set forth in the Privacy Standards but generally shall mean individually identifiable information about the past, present or future physical or mental health or condition of an individual, including genetic information and information about treatment or payment for treatment.

(c) **PHI disclosed for administrative purposes.** Protected Health Information disclosed to members of the Employer's workforce shall be used or disclosed by them only for purposes of Plan administrative functions. The Plan's administrative functions shall include all Plan payment functions and health care operations. The terms "payment" and "health care operations" shall have the same definitions as set out in the Privacy Standards, but the term "payment" generally shall mean activities taken to determine or fulfill Plan responsibilities with respect to eligibility, coverage, provision of benefits, or reimbursement for health care. Protected Health Information that consists of genetic information will not be used or disclosed for underwriting purposes.

(d) **PHI disclosed to certain workforce members.** The Plan shall disclose Protected Health Information only to members of the Employer's workforce who are designated and authorized to receive such Protected Health Information, and only to the extent and in the minimum amount necessary for that person to perform his or her duties with respect to the Plan. "Members of the Employer's workforce" shall refer to all employees and other persons under the control of the Employer. The Employer shall keep an updated list of those authorized to receive Protected Health Information.

(1) An authorized member of the Employer's workforce who receives Protected Health Information shall use or disclose the Protected Health Information only to the extent necessary to perform his or her duties with respect to the Plan.

(2) In the event that any member of the Employer's workforce uses or discloses Protected Health Information other than as permitted by this Section and the Privacy Standards, the incident shall be reported to the Plan's privacy official. The privacy official shall take appropriate action, including:

(i) investigation of the incident to determine whether the breach occurred inadvertently, through negligence or deliberately; whether there is a pattern of breaches; and the degree of harm caused by the breach;

(ii) appropriate sanctions against the persons causing the breach which, depending upon the nature of the breach, may include oral or written reprimand, additional training, or termination of employment;

(iii) mitigation of any harm caused by the breach, to the extent practicable; and

(iv) documentation of the incident and all actions taken to resolve the issue and mitigate any damages.

(e) **Certification.** The Employer must provide certification to the Plan that it agrees to:

(1) Not use or further disclose the information other than as permitted or required by the Plan documents or as required by law;

- (2) Ensure that any agent or subcontractor, to whom it provides Protected Health Information received from the Plan, agrees to the same restrictions and conditions that apply to the Employer with respect to such information;
- (3) Not use or disclose Protected Health Information for employment-related actions and decisions or in connection with any other benefit or employee benefit plan of the Employer;
- (4) Report to the Plan any use or disclosure of the Protected Health Information of which it becomes aware that is inconsistent with the uses or disclosures permitted by this Section, or required by law;
- (5) Make available Protected Health Information to individual Plan members in accordance with Section 164.524 of the Privacy Standards;
- (6) Make available Protected Health Information for amendment by individual Plan members and incorporate any amendments to Protected Health Information in accordance with Section 164.526 of the Privacy Standards;
- (7) Make available the Protected Health Information required to provide an accounting of disclosures to individual Plan members in accordance with Section 164.528 of the Privacy Standards;
- (8) Make its internal practices, books and records relating to the use and disclosure of Protected Health Information received from the Plan available to the Department of Health and Human Services for purposes of determining compliance by the Plan with the Privacy Standards;
- (9) If feasible, return or destroy all Protected Health Information received from the Plan that the Employer still maintains in any form, and retain no copies of such information when no longer needed for the purpose for which disclosure was made, except that, if such return or destruction is not feasible, limit further uses and disclosures to those purposes that make the return or destruction of the information infeasible; and
- (10) Ensure the adequate separation between the Plan and members of the Employer's workforce, as required by Section 164.504(f)(2)(iii) of the Privacy Standards and set out in (d) above.

9.19 COMPLIANCE WITH HIPAA ELECTRONIC SECURITY STANDARDS

Under the Security Standards for the Protection of Electronic Protected Health Information (45 CFR Part 164.300 et. seq., the "Security Standards"):

- (a) **Implementation.** The Employer agrees to implement reasonable and appropriate administrative, physical and technical safeguards to protect the confidentiality, integrity and availability of Electronic Protected Health Information that the Employer creates, maintains or transmits on behalf of the Plan. "Electronic Protected Health Information" shall have the same definition as set out in the Security Standards, but generally shall mean Protected Health Information that is transmitted by or maintained in electronic media.
- (b) **Agents or subcontractors shall meet security standards.** The Employer shall ensure that any agent or subcontractor to whom it provides Electronic Protected Health Information shall agree, in writing, to implement reasonable and appropriate security measures to protect the Electronic Protected Health Information.
- (c) **Employer shall ensure security standards.** The Employer shall ensure that reasonable and appropriate security measures are implemented to comply with the conditions and requirements set forth in Section 11.18.
- (d) **Security Incidents.** The Employer will report to the Plan any security incident, as defined in the HIPAA Security Standards, of which it becomes aware.

9.20 MENTAL HEALTH PARITY AND ADDICTION EQUITY ACT

Notwithstanding anything in the Plan to the contrary, the Plan will comply with the Mental Health Parity and Addiction Equity Act and ERISA Section 712.

9.21 GENETIC INFORMATION NONDISCRIMINATION ACT (GINA)

Notwithstanding anything in the Plan to the contrary, the Plan will comply with the Genetic Information Nondiscrimination Act.

9.22 WOMEN'S HEALTH AND CANCER RIGHTS ACT

Notwithstanding anything in the Plan to the contrary, the Plan will comply with the Women's Health and Cancer Rights Act of 1998.

Summary Plan Description (2026)

For City of Madison

Section 125 Premium Only Plan

Plan Year Ending December 31, 2026

We are pleased to announce that we have updated the Premium Only Plan for you and other eligible employees. Under this program, you will be able to pay for employer-sponsored benefits (health plans, group-term life insurance for yourself, Health Savings Accounts, etc., as applicable based on the insurance coverages or other allowable benefits your Employer offers under the Plan) with a portion of your pay before federal income or Social Security taxes, if applicable are withheld. This means that you will pay less tax and have more money to spend and save.

Read this Summary Plan Description (SPD) carefully so that you understand the provisions of our Plan and the benefits you will receive. This SPD describes the Plan's benefits and obligations as contained in the legal Plan document, which governs the operation of the Plan. The Plan document is written in much more technical and precise language. If the non-technical language in this SPD and the technical, legal language of the Plan document conflict, the Plan document always governs. Also, if there is a conflict between an insurance contract and either the Plan document or this Summary Plan Description, the insurance contract will control. If you wish to receive a copy of the legal Plan document, please contact the Administrator.

This SPD describes the current provisions of the Plan which are designed to comply with applicable legal requirements. The Plan is subject to federal laws, such as the Internal Revenue Code and other federal and state laws which may affect your rights. The provisions of the Plan are subject to revision due to a change in laws or due to pronouncements by the Internal Revenue Service (IRS) or other federal agencies. We may also amend or terminate this Plan. If the provisions of the Plan that are described in this SPD change, we will notify you.

We have attempted to answer most of the questions you may have regarding your benefits in the Plan. If this SPD does not answer all of your questions, please contact the Administrator (or other plan representative). The name and address of the Administrator can be found in the Article of this SPD entitled "General Information about the Plan."

Overview:

This section contains general information, which you may need to know about the City of Madison Premium Only Plan.

General Information:

1. City of Madison Premium Only Plan is the name of the Plan.
2. The provisions of your Amended Plan became effective on January 1, 2026. Your Plan was originally effective on January 1, 2026 which is called the Effective Date of the Plan.
3. Your Plan's records are maintained over a twelve-month period. This is known as the Plan Year. The amended plan year begins on January 1, 2026 and ends on December 31, 2026. Future plan years will be based on the same twelve-month period beginning each **January 1** and ending each **December 31**.
4. Your Employer has assigned Plan Number 520 to your Plan.
5. This Plan is unfunded, meaning it is not otherwise provided under a separate trust arrangement or fully-insured insurance arrangement.

Employer Information:

Your Employer's name, address, business telephone number, and tax identification number are:

City of Madison
404 6th Ave
Madison, MN 56256
Telephone: (320) 598-7373
Federal Employer I.D. Number: 41-6005335

Plan Administrator Information:

The name, address, business telephone number, and tax identification number of your Plan's Administrator are:

City of Madison
404 6th Ave
Madison, MN 56256
Telephone: (320) 598-7373
Federal Employer I.D. Number: 41-6005335

The Administrator keeps the records for the Plan and is responsible for the administration of the Plan. The Administrator will also answer any questions you may have about our Plan. You may contact the Administrator for any further information about the Plan.

Service of Legal Process

The name and address of the Plan's agent for service of legal process are:

City of Madison
404 6th Ave
Madison, MN 56256
Telephone: (320) 598-7373
Federal Employer I.D. Number: 41-6005335

Type of Administration

The type of administration is Insurer Administration.

Unless the Plan provides otherwise, the Administrator keeps the records for the Plan and is responsible for the administration and interpretation of the Plan. The Administrator will also answer any questions you may have about the Plan.

1. How Does This Plan Operate?

Before the start of each Plan Year, you will be able to elect to have some of your future salary or other compensation amount contributed to the Plan in lieu of receiving those amounts in cash (i.e., your future salary or other compensation will be automatically reduced by the amount elected as a contribution to the Plan). The money contributed will be used to pay for benefits you have elected based on the options sponsored by your Employer (and as identified on your "Election to Participate" form). The portion of your pay that is contributed to pay for the benefits provided for under the Plan is not subject to Federal income or Social Security taxes. In other words, the Plan allows you to use tax-free dollars to pay for insurance coverage, premium amounts, or other allowable plan contributions or expenses which you normally pay for with out-of-pocket, taxable dollars.

2. What Happens to Contributions Made to the Plan?

Before each Plan Year begins, you will select the benefits or programs you desire to pay for through the Plan with your own pre-tax contributions. Then, during each pay period during that next Plan Year, the contributions deducted from your paycheck will be used to pay your portion of your employer-sponsored benefit coverage (health plan, life insurance, Health Savings Account contributions, etc.). With the exception of HSA contributions that remain available for your use under terms established under your HSA arrangement, any other contribution amounts that are not used during a Plan Year to provide insurance

benefits will be forfeited and may not be paid to you in cash or used to provide benefits specifically for you in a later Plan year.

3. When Must I Decide Whether to Participate?

You are required by Federal law to decide whether you want to pay premiums through the Plan before the Plan Year begins. This is called the "election period." If for some reason you do not complete an election to participate in the Plan during that Plan Year, you will be considered to have elected not to participate in the Plan for that Plan Year, and, therefore, you will receive the full amount of your salary or other compensation without reduction for Benefits provided hereunder, or any reduction on applicable employment tax costs.

4. When is the "Election Period" for Our Plan?

Your election period will start on the date you first meet the "eligibility requirements" and end 30 days after your "entry date." Then, for each following Plan Year, the election period is established by the Administrator and applied uniformly to all participants. It will normally be a period of time prior to the beginning of each Plan Year. The Administrator will inform you each year about the election period.

5. May I Change My Elections During the Plan Year?

Generally, you cannot change the elections you have made after the beginning of the Plan Year. However, there are certain limited situations when you can change your elections. You are permitted to change elections if you have a "change in status" and you make an election change that is consistent with the "change in status." Currently, Federal law considers the following events to be "changes in status":

- Marriage, divorce, death of a spouse, legal separation or annulment;
- Change in the number of dependents, including birth, adoption, placement for adoption, or death of a dependent;
- Any of the following events for you, your spouse or dependent: termination or commencement of employment, a strike or lockout, commencement or return from an unpaid leave of absence, a change in worksite, or any other change in employment status that affects eligibility for benefits;
- One of your dependents satisfies or ceases to satisfy the requirements for coverage due to change in age, student status, or any similar circumstance, including a change to cover adult children who have not attained age 27 as of the end of the taxable year; and
- A change in the place of residence of you, your spouse or dependent.

There are detailed rules on when a change in election is deemed to be consistent with a "change in status." In addition, there are laws that give you rights to change accident and health coverage for you, your spouse, or your dependents. If you change coverage due to rights you have under the law, then you can make a corresponding change in your elections under the Plan. If any of these conditions apply to you, you should contact the Administrator.

If the cost of a benefit provided under the Plan increases or decreases during a Plan Year, then we will automatically increase or decrease, as the case may be, your salary redirection election. If the cost increases significantly, you will be permitted to either make corresponding changes in your payments or revoke your election and obtain coverage under another benefit package option with similar coverage, or revoke your election entirely.

If the coverage under a Benefit is significantly curtailed, and such curtailment results in a loss of coverage, or ceases during a Plan Year, then you may revoke your elections and elect to receive, on a prospective basis, coverage under another plan with similar coverage. In addition, if we add a new coverage option or eliminate an existing option, or significantly improve an existing option, you may elect the newly added or improved option (or elect another option if an option has been eliminated) and make corresponding election changes to other options providing similar coverage. If you are not a Participant, you may elect to join the Plan. There are also certain situations when you may be able to change your elections on account of a change under the plan of your spouse's, former spouse's or dependent's employer.

If you elected to salary reduce through your Employer's Premium Only Plan for accident and health plan coverage, you are allowed to prospectively revoke or change your election with respect to the accident or

health plan to begin participation during open enrollment or a Special Enrollment Period, such as marriage or addition of dependent, of a Marketplace Qualified Health Plan (QHP). The new coverage in the QHP must be effective no later than the day immediately following the last day of the original coverage that is revoked.

If you elected to salary reduce through your Employer's Premium Only Plan for accident and health plan coverage, and you moved from full-time status (at least 30 hours of service per week), to part-time status (less than 30 hours of service per week), even if the reduction in hours does not result in you ceasing to be eligible under the group health plan, you are allowed to prospectively revoke or change your election with respect to the accident or health plan and seek coverage in another plan that provides minimum essential coverage. The new coverage must be effective no later than the first day of the second month following the month that includes the date the original coverage is revoked.

In addition, a change in compensation or a financial "hardship" is not a reason to change your election amount.

If you have declined enrollment in the Plan for you or your dependents (including a spouse) because of coverage under Medicaid or the Children's Health Insurance Program (SCHIP), there may be a right to enroll in this Plan if there is a loss of eligibility for the government-provided coverage. However, a request for enrollment must be made within 60 days after the government-provided coverage ends.

In addition, if you declined enrollment in the Plan for you or your dependents (including spouse), and later become eligible for state assistance through a Medicaid or Children's Health Insurance Program which provides help with paying for Plan coverage, then there may be a right to enroll in this Plan. However, a request for enrollment must be made within 60 days after the determination of eligibility for the state assistance.

The Plan may permit you to make a prospective election change that is on account of and corresponds with a change made under a spouse's or dependent's employer plan if the election for a period of coverage for this Plan is different from the period of coverage (open enrollment) under the other cafeteria plan or qualified benefits plan.

However, with respect to the Health Savings Account, you may modify or revoke your elections without having to have a change in status.

6. May I Make New Elections in Future Plan Years?

Yes, you may. For each new Plan Year, you may change the elections that you previously made. You may also choose not to participate in the Plan for the upcoming Plan Year. If you do not make new elections during the "election period" before a new Plan Year begins, we will consider that to mean you have elected not to participate for the upcoming Plan Year. New elections must be made during the "election period" prior to the beginning of each Plan Year. However, any Eligible Employee who was a Participant in the Plan prior to the date this Plan update became effective shall continue to be eligible to participate in the Plan unless some other termination event has occurred in the interim.

7. What Insurance Coverage May I Purchase?

Under our Plan, you can choose to receive your entire compensation or use a portion to pay premiums on a pre-tax basis for any one or more health insurance, disability insurance, or group-term life insurance policies that we decide to offer through the Plan. However, you should note that if disability insurance is paid for on a pre-tax basis, any benefits you receive under your disability insurance policy may be taxable. You should contact your own tax advisor or accountant to determine the most appropriate election for these coverages under the Plan.

Certain limits may apply on the amount of coverage that we obtain on your behalf. The insurance contracts will normally control.

Your Employer may terminate or modify Plan benefits at any time, subject to the provisions of any insurance contracts providing benefits described above. We will not be liable to you if an insurance company fails to provide any of the benefits described above. Also, your insurance will end when you leave employment,

are no longer eligible under the terms of any insurance policies, or when insurance coverage terminates.

Any benefits to be provided by insurance will be provided only after (1) you have provided the Administrator the necessary information to apply for insurance, and (2) the insurance is in effect for you.

If you cover your children up to age 26 under your insurance, you can pay for that coverage through the Plan.

However, for group-term life insurance policies, employees may not pay premiums that cover spouses or dependents on a pre-tax basis, even if the amount is *de minimis*.

8. Will My Social Security Benefits Be Affected?

Your Social Security benefits may be slightly reduced, because when you receive tax-free benefits under our Plan, it reduces the amount of contributions that you make to the Federal Social Security system as well as our contribution to Social Security on your behalf.

9. What if I take a Family or Medical Leave?

If you take an unpaid leave under the Family and Medical Leave Act (FMLA), you may revoke or change your existing elections for health insurance and participate in annual enrollment. If your coverage in these benefits terminates, due to your revocation of the benefit while on leave or due to your non-payment of contributions, you must reinstate coverage for the remaining portion of the Plan Year upon your return.

Your employer may choose to continue coverage on your behalf during your FMLA leave. Your employer will arrange a schedule for you to "catch up" your payments when you return.

If you continue your coverage during your unpaid leave, you may pre-pay for the coverage through payroll deduction prior to the start of your leave provided such payroll deduction is for benefits within the remaining portion of the plan year, you may pay for your coverage on an after-tax basis while you are on leave, or you and your Employer may arrange a schedule for you to "catch up" your payments when you return.

If you take a paid leave under the Family and Medical Leave Act, you may participate in annual enrollment, and you will be required to continue coverage while on FMLA, your share of the premiums being paid by the method normally used during any paid leave.

In all instances, a paid or unpaid leave under FMLA will be treated in the same manner and consistent with a non-FMLA paid or unpaid leave.

10. Do Limitations Apply to Highly Compensated Employees?

Under the Internal Revenue Code, "highly compensated employees" and "key employees" generally are Participants who are officers, shareholders or highly paid. You will be notified by the Administrator each Plan Year whether you are a "highly compensated employee" or a "key employee".

If you are within these categories, the amount of contributions and benefits for you may be limited so that the Plan as a whole does not unfairly favor those who are highly paid, their spouses or their dependents. These provisions are also applicable if your Employer makes Employer contributions through the Plan on your behalf.

Your own circumstances will dictate whether contribution limitations on "highly compensated employees" or "key employees" will apply. You will be notified of these limitations if you are affected.

11. What Happens If I Terminate Employment?

If you leave our employ during the Plan Year, you will remain covered by insurance, but only for the period for which premiums have been paid prior to your termination of employment. Any amounts that are not used during a Plan Year to provide benefits will be forfeited and may not be paid to you in cash or used to provide benefits specifically for you in a later Plan Year.

If you are enrolled in a Health Savings Account and are making contributions through the Plan, any unused amounts within your HSA will continue to be available to you for withdrawal to pay qualified expenses on a tax-free basis, or may be distributed to you, subject to applicable IRS guidelines or the terms of your HSA account. You should contact the HSA Trustee to discuss any questions regarding any rights you may have to unused amounts held in your Health Savings Account at termination.

12. What is a Health Savings Account?

In addition to the Premium Only Plan, described above, this Plan also may provide for contributions (via payroll deduction) to be made by you on a pre-tax basis to a "Health Savings Account" (also referred to as an "HSA Program"). The HSA is a new type of account that enables those who elect to participate in this program to pay eligible HSA Medical Expenses or allow distribution of remaining balances for other qualifying purposes. The HSA Program, if applicable, is separately provided and administered through an HSA Trustee or similar custodial account. Your Employer's election to enable you to make contributions to the HSA Program merely provides the opportunity for you to contribute such amounts through this Plan on a pre-tax basis.

In general, unless otherwise excluded from participation, all Participants under the Premium Only Plan are eligible to receive benefits under this HSA Program, as long as they are otherwise eligible to participate in the Premium Only Plan. Enrollment and termination conditions in the Premium Only Plan shall generally constitute enrollment and termination of participation under this HSA Program as well. In addition, other matters concerning contributions, elections and the like shall be governed by the general provisions of the Premium Only Plan; if your Employer elects to allow you to make contributions through this Plan to your HSA plan, you elect the amount to have withdrawn from your salary in the same manner as otherwise set forth above. Your employer may also elect to contribute employer contribution amounts to your HSA plan, on a discretionary basis, and in accordance with the Plan's general limitations on the allowability for employer contributions overall (NOTE: you should contact the HSA Trustee for any other questions you may have about eligibility to establish or participate in an HSA, what benefits may be received through participation in such program and how contributed HSA amounts are used to pay for qualifying expenses under their program).

Once eligible and elected, the Administrator will establish a Health Savings Account for each person who elects to apply contributed amounts to the HSA Program established or provided by your HSA Trustee. (NOTE: you should contact the HSA Trustee for more information about the amount you may contribute each year. Your HSA Trustee will provide more information to you regarding the requirements for participation in the HSA program and the benefits you are entitled to hereunder. To the extent of any conflict between the terms of this Plan and the HSA program to which you are participating in, to the extent of your HSA, the terms of your HSA would control.) We are not responsible for the decisions and operations of the HSA Trustee in the administration of your HSA.

13. Qualified Medical Child Support Order

A medical child support order is a judgment, decree or order (including approval of a property settlement) made under state law that provides for child support or health coverage for the child of a participant. The child becomes an "alternate recipient" and can receive benefits under the health plans of the Employer, if the order is determined to be "qualified." You may obtain, without charge, a copy of the procedures governing the determination of qualified medical child support orders from the Plan Administrator.

14. Summary

The money you earn is important to you and your family. You need it to pay your bills, enjoy recreational activities and save for the future. Our premium benefits plan will help you keep more of the money you earn by lowering the amount of taxes you pay. The Plan is the result of our continuing efforts to find ways to help you get the most for your earnings.

If you have any questions, please contact the Administrator.

**CITY OF MADISON, MINNESOTA
RESOLUTION 26-12**

STATE OF MINNESOTA)
COUNTY OF LAC QUI PARLE)
CITY OF MADISON)

**A RESOLUTION AUTHORIZING THE CITY MANAGER TO FILE AN APPLICATION AND
ADMINISTER MANAGEMENT OF GRANT WITH THE STATE OF MINNESOTA, OFFICE
OF EMERGENCY MEDICAL SERVICES**

WHEREAS, the City Council of the City of Madison, on behalf of the Madison Ambulance Department, approves of the application to the State of Minnesota, Office of Emergency Medical Services;

WHEREAS, the City agrees to accept funding for the project if approved by the State of Minnesota;

WHEREAS, the City supports this grant application that will be utilized as reimbursement for future expenses based on submitted budget and work plan.

NOW, THEREFORE BE IT RESOLVED, the City Manager through actions of the Mayor and City Council, is hereby authorized to execute and file an application on behalf of the Madison Ambulance Department, with the State of Minnesota Office of Emergency Medical Services for the Grant described above.

Upon vote taken thereon, the following voted:

For:

Against:

Absent:

Whereupon said Resolution No. 26-12 was declared duly passed and adopted this 26th day of January 2026.

Maynard Meyer
Mayor

Attest: _____
Christine Enderson
City Clerk

2026 City Wellness and Morale Events

| | Event | Purpose | Organizer | Date/Time | Budget | Actual | Time | Notes |
|--|---|---|-----------|--|--------|--------|------|--|
| January | Kick off Lunch - Get your Ducks in a Row 2026 - Activity | Reduce Stress - encourage routine - work life balance | All | <u>Wednesday January 28th at noon</u> | \$ 125 | | 60 | Subway Lunch |
| February | LMC CyberSecurity Training Webinar | Build good security habits; learn how to reduce risk in the workplace | Christine | Thursday February 12th at 9am City Hall Auditorium | \$ 100 | | 60 | Madison Bucks Upon Completion \$10 |
| March | Health Screenings at MHS | Employees choose from an ala carte menu of tests to check health status | Angie | | \$ 550 | | 15 | \$50/employee for screening cost |
| April | Shake It Up! | Introduce employees to easy, nutritious shake options that support energy, focus, and overall wellness. | Christine | Thursday April 23rd at 2pm | \$ 50 | | 60 | |
| May/June | Slice and Toss | Activity and Morale: Bean bags and pizza over lunch hour. | All | Schedule day in April/May | \$ 150 | | 60 | Order Pizza Prize for winners |
| July/August | Grill Out at Park | Activity and Morale | David | involve PT help | \$ 100 | | 30 | purchase meat/ staff bring food |
| September/October | Labor Day Flags | Community Involvement | David | Friday September 4th Set Up/Take Down, socialize after | \$ - | | 15 | |
| November | Chili Cookoff and Give Back | Chili cookoff and support the community with food shelf and coat/clothing donations | All | Wednesday November 18th at Noon | \$ - | | 30 | 30 Minutes staff time in conjunction with lunch |
| December | Employee Christmas Party and Volunteering | Volunteer MHS. Christmas Party after hours | All | Bingo: TBD Party: Monday December 21st | \$ - | | 120 | Plan venue closer to date. Plan games/ice breakers/prizes Volunteer at MHS Bingo |
| \$1,075 \$0 7.5 hours | | | | | | | | |

2026 Training Schedule

All Staff – Cyber Security LMC Modules - [Cybersecurity for Cities - League of Minnesota Cities](#)

Administration

Val Halvorson

MCMA Annual Conference – May 2026

CGMC Legislative Action Day – March 2026/CGMC Fall Conference – November 2026

MRES Leadership Academy - September 2026

Christine Enderson

MCFOA Conference – March 2026/Regional Trainings

Tyler Tech User Group

MRES Tech Days

Angie Ransom

Ehlers Finance Seminar – February 2026

MCFOA Conference – March 2026

Tyler Tech User Group

Cheri Tuckett

Tyler Tech User Group

Building and Maintenance

Zach Larson

Cross Training Goal – Code Enforcement

CDL Driving Course

MMUA Safety Training

Streets and Parks

Todd Erp

Cross Training Goal – Water Testing

Missouri River Supervisors Essential Course

Certified Pool Operator Recertification

Maurice Wollschlager

Cross Training Goal – WWTP –what to do under certain conditions/alarms

CDL Permit and Driving Course

Water/Sewer

Dean Broin

Cross Training Goal – Admin

Minnesota Rural Water Association March Conference – Obtain CE Credits for all licensures

Randy Larson

Cross Training Goal –

Minnesota Rural Water Association March Conference

Electric

David Johnson

Cross Training Goal – operate road grader

Missouri River Supervisors Essential Course

Chase Mortenson

Cross Training Goal – Sidewalk Snow Removal (Zach)

MMUA Transformer School



Lac qui Parle Valley Community Education

Advisory Council Meeting

Thursday, January 22nd, 2026

10:00 am



Anderson Bjerke Evenson Halvorson Hanson

Perseke Raymo Schlief/ Stelter Young
 Trost

AGENDA

- A. Call the Advisory Council Meeting to order—Stelter
- B. Minutes Approval
- C. Fall/Winter Youth Update
 - a. Youth Football
 - b. Elementary Volleyball
 - c. Taekwondo
 - d. No Child Left Indoors Grant- Sledding
 - e. Babysitting Clinic
 - f. Youth Basketball/Traveling Basketball
 - g. Youth Wrestling
 - h. Ice Skating for Beginners
 - i. Swimming Lessons
- D. Fall/Winter Adult Update
 - a. Pickleball
 - b. Taekwondo
 - c. Defensive Driving Classes
 - d. Lap Swim
 - e. Deep Water Aquasize
 - f. Adult Basketball League
 - g. Make and Take winter porch pot classes
 - h. Swimming Lessons
- E. Preschool Update- Schlief
- F. ECFE-Andrea
- G. STF/Asset Builders – Bjerke
- H. Kidstime – Evenson
- I. Upcoming Events & Other Discussion
- J. Adjournment



CE ADVISORY COUNCIL MINUTES



8/12/2025

Member's Present: Val Halvorson, MaryAnn Anderson, Miranda Evenson, Karen Trost, Zach Stelter and Andrea Young

Minutes Approval: Motion

1. **Youth Programs:** Summer Rec numbers were ok this summer in areas other than the baseball and softball programs- likely due to traveling sports. No Child Left Indoors Grant, they have been going on outdoor excursions around the area and learning new skills. Moving into fall with Youth Football, Elementary Volleyball, Babysitting Clinic, Swimming Lessons and Taekwondo.
2. **Adult Programs:** Lap Swim, Taekwondo, Deep water aquacise, defensive driving, adult basketball and Pickleball are all offered again this fall.
3. **STF/Asset Builders:** No report
4. **Preschool:** Back to school planning in full force, classrooms are being put together along with teachers planning their open houses. Due to lower enrollment in Appleton they will start the year with 2 classrooms and hope to open the third as the fall goes on.
5. **ECFE:** Appleton will start up in September with a back to school bash and Madison will start back up in October.
6. **Little Eagles Daycare/Kidstime:**
7. **Other:**

Meeting Adjourned: Motion

Respectfully submitted,

Andrea Young



VOTER OUTREACH

AN OVERVIEW OF MATERIALS & RESOURCES

Voter Registration Applications: Form used to register eligible voters and pre-register 16- and 17- year olds. Go to mnvotes.gov to download and print or to use the online form.

Absentee Ballot Application: Form used to apply to receive your absentee ballot to vote by mail. Go to mnvotes.gov to download/print a copy or use the online form. You may also join the Permanent Absentee Voter list—to receive a ballot by mail for every election—by reregistering to vote and checking the box.

Outreach Toolkit: Ready-made messaging for voter engagement to share with your community, network, or business. Includes content for newsletters, emails, and social media along with suggested timeline for best use and social media graphics.

Factsheets: Over fifteen informational flyers that can be printed or ordered to use for various educational purposes. They may be posted on websites, added to social media and email, left in community spaces, placed on bulletin boards, at event booths, in handouts or packets, and anywhere else to educate communities on the many aspects of elections. These cover a wide variety of topics including 'What's New for 2025', 'How to Vote', 'High School Students', 'Military & Overseas Voters', and many more. Factsheets are available in English and 11 other languages.

Voter Registration Reference Guide: A one-page guide that covers common questions and best practices of registering voters and hosting voter registration drives.

Youth Outreach: Information about youth outreach resources and programs such as pre-registration, election judge trainees, k-12 statewide mock elections, and college campus engagement. Contact Michael Wall, michael.wall@state.mn.us, for further information.

Translated Tools: Online voter tools found on the Secretary of State's website that are now available in the 11 most spoken non-English languages in MN: Spanish; Hmong; Somali; Vietnamese; Russian; Chinese; Lao; Oromo; Khmer; Amharic and Karen.

- Voter Registration
- Voter Registration Check
- Absentee Ballot Request
- Absentee Ballot Tracker
- Absentee Ballot Application for Military & Overseas, UOCAVA

Voter 101s: Voter 101s are one-hour informational sessions designed to educate communities about elections and voting in Minnesota. You host the session, and we provide expert-led content tailored to your organization's or community's needs. Topics can cover a wide range of election-related subjects and include time at the end for questions. Sessions are available in person or virtually and offer an engaging way to boost voter knowledge and participation. Interested in hosting a Voter 101? Reach out to us to schedule a session that fits your audience and goals.



Visit mnvotes.gov
to find all this and more

Contact Melanie Hazelip at melanie.hazelip@state.mn.us to inquire about these tools, order materials free of charge, ask about partnerships with the office, and explore other opportunities that we can help support.

Office of the Minnesota Secretary of State

Call: 1-877-600-VOTE | Text: 651-217-3862 | voteroutreach.oss@state.mn.us

New! Interactive Reports for the Minnesota Business Snapshot

Minnesota Business Snapshot

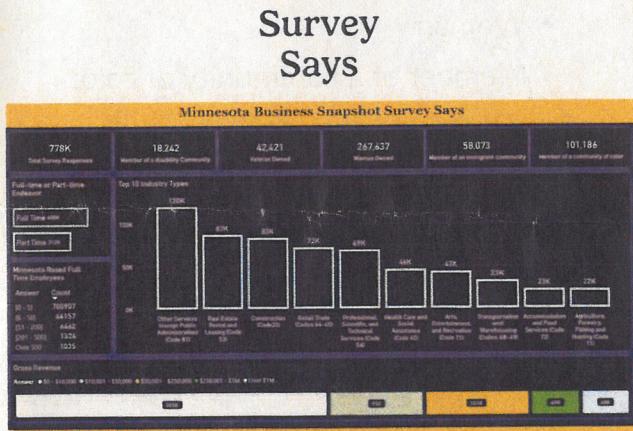
For the first time ever, Minnesotans can explore business data from the Minnesota Business Snapshot online for free!

Since 2016, the survey has collected self-reported information from over 775,000 business owners during the registration and renewal process, providing valuable insights into Minnesota's diverse business landscape. This one-page handout introduces the MBS and highlights the launch of two new interactive reports - *Business Entities by Community and Industry* and *Survey Says* - that allow users to search and view information on businesses statewide, including demographics, industry sectors, and economic impact.

Business Entities by Community and Industry

| Business Entities by Community and Industry | | | | |
|---|--|--|---|---|
| Country | Entity Results | Link | Community | Industry |
| All | <input type="checkbox"/> 407 ^o Farm LLC <input type="checkbox"/> A-Tain Services LLC <input type="checkbox"/> "AL'S Professional Services" <input type="checkbox"/> Becker's Heating and Cooling <input type="checkbox"/> China Service Ventures ^o a Lutheran <input type="checkbox"/> Church <input type="checkbox"/> "D'Asa" Water Works LLC <input type="checkbox"/> Concrete Works ^o L. L. C. <input type="checkbox"/> Dunn-Steepling LLC <input type="checkbox"/> Faye Yung Chang Memorial Fund <input type="checkbox"/> "G Project" a Neighbors Project <input type="checkbox"/> "Gardens To Go" MN Solar, L. L. C. <input type="checkbox"/> "I'do" by Ido <input type="checkbox"/> "It's Still Me" Photo Studio LLC <input type="checkbox"/> "Just Circle Up" Restorative Services <input type="checkbox"/> LLC <input type="checkbox"/> "Levins" The Heater Is Here | <input type="checkbox"/> Member, member of a disability <input type="checkbox"/> community, Woman <input type="checkbox"/> Woman | <input type="checkbox"/> Agriculture, Forestry, Fishing and Hunting (Code 11) <input type="checkbox"/> Other Services except Public Administration (Code 81) <input type="checkbox"/> Transportation and Warehousing (Codes 44-47) <input type="checkbox"/> Other Services except Public Administration (Code 81) <input type="checkbox"/> Educational Services (Code 81) | |
| City | | | | <input type="checkbox"/> Accommodation and Food Services (Code 72) <input type="checkbox"/> Construction (Code 22) <input type="checkbox"/> Retail Trade (Codes 44-45) |
| All | | | | <input type="checkbox"/> Other Services except Public Administration (Code 81) <input type="checkbox"/> Other Services (except Public Administration) (Code 81) <input type="checkbox"/> Professional, Scientific, and Technical Services (Code 81) <input type="checkbox"/> Other Services except Public Administration (Code 81) |
| Community | | | | <input type="checkbox"/> Retail Trade (Codes 44-45) <input type="checkbox"/> Information (Code 31) |
| Industry Type | | | | <input type="checkbox"/> Health Care and Social Assistance (Code 82) |
| All | | | | |

An interactive tool to search and filter MBS survey data by location, community demographics, and industry type.



A report that summarizes all MBS survey data, offering a broad view of Minnesota's business landscape.



“With these new interactive report features, we’re making the responses more accessible so all Minnesotans can quickly view and understand data about businesses across the state.”

-Steve Simon, Secretary of State

Whether you're a business owner, researcher, policymaker, or simply curious about Minnesota's economy, these tools make it easy to explore the diversity and impact of businesses across the state. Scan the QR code to start exploring!



For more information, visit: sos.mn.gov/snapshot.

The following is a complete list of the Minnesota Business Snapshot survey question and response options.

1. (Select up to one) - How many Minnesota – based full time employees (or FTE equivalents) does this entity currently have?

- 0-5
- 6-50
- 51-200
- 201-500
- Over 500

2. (Select all that apply) - Does the owner or a member of the ownership group of this entity self-identify as a member of any of the following communities?

- Woman
- Member of a community of color
- Veteran
- Member of a disability community
- Member of an immigrant community

3. (Select up to one) - Using NAICS codes below, please select the code that best describes this entity. If you believe this entity falls into more than one category, please select the category that generates the majority of the entity's revenue.

- a. Agriculture, Forestry, Fishing and Hunting (Code 11)
- b. Mining (Code 21)
- c. Utilities (Code 22)
- d. Construction (Code 23)
- e. Manufacturing (Codes 31-33)
- f. Wholesale Trade (Code 42)
- g. Retail Trade (Codes 44-45)
- h. Transportation and Warehousing (Codes 48-49)

- i. Information (Code 51)
- j. Finance and Insurance (Code 52)
- k. Real Estate Rental and Leasing (Code 53)
- l. Professional, Scientific, and Technical Services (Code 54)
- m. Management of Companies and Enterprises (Code 55)
- n. Administrative and Support and Waste Management and Remediation Services (Code 56)
- o. Educational Services (Code 61)
- p. Health Care and Social Assistance (Code 62)
- q. Arts, Entertainment, and Recreation (Code 71)
- r. Accommodation and Food Services (Code 72)
- s. Other Services (except Public Administration) (Code 81)
- t. Public Administration (Code 92)

4. (Select up to one) Is this entity a full time or part time endeavor for those primarily responsible for operating this entity?

- Full time
- Part time

5. (Select up to one) - If applicable, what were this entity's gross revenues for the past year?

- \$0 - \$10,000
- \$10,001 - \$50,000
- \$50,001 - \$250,000
- \$250,001 - \$1M
- Over \$1M