**TOOELE CITY CORPORATION**

**ORDINANCE 2026-28**

**AN ORDINANCE OF TOOELE CITY AMENDING THE TOOELE CITY POLICIES AND PROCEDURES MANUAL.**

WHEREAS, Section 40 of the Tooele City Policies and Procedures manual (the "Manual") provides that the Manual "may be amended by the two-thirds vote of the Policies and Procedures Recommendation Committee and the subsequent approval of the Mayor and City Council" by ordinance of the City Council; and,

WHEREAS, the Policies and Procedures Recommendation Committee has studied, prepared, solicited employee comment regarding, and voted to recommend amendments to the Manual, namely:

- **Note (Administrative – Not Included in Ordinance): Tooele City Mission, Values, & Motto** (Exhibit A)
    - Introduces a new motto to align with Mayor Manzione's administration.
    - Changes wording on values from Manages Finances Responsibly to Manages Resources Responsibly.

- **Section 9: Compensation** (Exhibit B)
    - Updates definitions.
    - Updates policy to reflect provisions of the One Big Beautiful Bill (OBBB), including "no tax on overtime," and clarifies the distinction between FLSA qualifying/required overtime and City premium pay policies (formerly "guaranteed overtime").
    - Increases the Tenured Service Performance Bonus from $500 to $1,000 for employees who have reached the maximum step of their position's salary grade with this provision of the policy change being implemented retroactive to June 21, 2026.
    - Adds Mayoral discretion to approve higher salary steps upon promotion in certain circumstances, including addressing pay compression for supervisor promotion.
    - Revises policy regarding compensation calculation for demotions.
    - Updates comp-time policy for contingent employees to require payout upon seasonal layoff or the final pay check of the calendar year, whichever occurs first. Clarifies that unused comp-time will be paid out accordingly due to the OBBB-related complexities.
    - Adds a section for Special Duty Assignment Pay, addressing circumstances such as Saturday funerals, snow plower safety, reimbursement by outside agency.
    - Formalizes policy regarding court appearance hours for police officers, aligning with historical practice.
    - Adds a School Resource Officer Bonus provision, aligning with historical

separate approvals.
    - Adds policy regarding tips and gratuities for golf course cook/concession employees, consistent with the OBBB "no-tax on qualifying tips" provisions.
    - Editorial clean-up of FLSA-exempt salary provisions for leave and partial day reductions, FLSA Safe Harbor provisions, and various forms of leave.
    - Adds clarification regarding leap year impact on annual salary calculations.
    - Adds authorization for police and firefighter uniform and phone allowance programs.
    - Clarifies the City's administration of retroactive adjustments and corrections to ensure compliance with applicable law, including corrections identified after the close of a budget year.
    - Adds policy addressing payment of wages and leave balances due upon death of an employee.
    - Editorial revisions.

- **Section 12: Computer Systems, Internet, and Electronic Mail (E-mail).**
(Exhibit C)
    - Retitled Information Technology
    - Editorial changes and updates to align better with modern technology.
    - Adds section on cloud-based systems, artificial intelligence (AI) and employee-owned devices (BYOD).
    - Removes detailed password requirements and grants authority to the IT Department to establish password requirements and change the requirements to meet changing security needs more fluidly.
    - Removes detailed information on City websites and social media referencing back to policies and guidelines established by administration.
    - Expands on records retention and GRAMA requirements.

- **Section 23: Holidays**
(Exhibit D)
    - Changes Juneteenth to be observed on June 19 and to follow established policy if June 19 falls on the weekend.

- **Section 28: Military Leave**
(Exhibit E)
    - Changes measurement period for short-term military leave benefits from a rolling-calendar year to a calendar year.
    - Editorial changes and updates to comply USERA, URS-required employee contributions to some Tier 2 plans, and benefit provisions.

- **Section 29: Benefits**
(Exhibit F)
    - Updates benefit eligibility grids to include the new Roth 401(k), 457 Plan, and Roth 457 Plan options offered by the Utah Retirement System.

- Notifies employees of the planned merger of the John Hancock/Manulife Tooele City Employees' 401k Plan to the Utah Retirement System, pending proper filings and notices.
- Clarifies that City/employer contributions will be made as pre-tax traditional 401(k) contributions regardless of employee deferral elections, as these are not subject to FICA taxes.
- Discontinues Contingent status employees' eligibility to participate in a retirement savings plan.
- Adds auto enrollment and auto escalation provisions for employees hired after October 11, 2026.

- **Section 31: Gifts, Prizes, Awards, Wellness/Recreation Cards & Discounts.** (Exhibit G)
  - Clarifies that City funds may be used to send flowers upon the death of an employee's parent.
  - Increase allowed amount for retirement gift from $20/ per year of service to $30/per year of service.
  - Allow inclusion of a "shadow box" as part of a firefighter retirement gift, consistent with current police practice.

- **Section 32: Education Reimbursement Benefit Program.** (Exhibit H)
  - Increase the annual reimbursement benefit from $1,000 to $2,000.
  - Changes tax provisions to be tax-free pursuant to the permanent tax-free status for employer-provided student loan repayments under the "One Big Beautiful Bill" (OBBB).
  - Editorial revisions.

- **Section 34: Travel.** (Exhibit I)
  - Adds policy for overnight travel accommodations for trainings located 40 miles or more from the employee's regular work location, considering business necessity, safety, and evening work requirements. (This is the SLC v. Ogden v. Provo questions that have come up and it's really not black and white answer).
  - Clarifies that the Council Chair approves council overnight travel for city council members.
  - Changes policy for overnight travel to remove the 50% mileage share for personal vehicle use by choice.
  - Adds guidelines for selecting reasonable and necessary lodging.
  - Adds provision for alternative travel arrangements if an employee declines City-arranged or authorized lodging or transportation.
  - Clarifies when mileage allowance may be approved and introduces a personal commute offset calculation.
  - Updates guidance regarding meals for same-day travel.
  - Modernizes terminology related to airfare class and transportation

charges.
- Removes outdated provisions related to telephone charges.
- Editorial revisions.

WHEREAS, the Mayor has approved the amendments recommended by the Policies and Procedures Recommendation Committee; and,

WHEREAS, the Administration distributed the proposed policy amendments via electronic e-mail to all City employees, received oral and written comments to the proposed amendments, and incorporated as many comments as deemed possible and appropriate for the City's business needs; and,

WHEREAS, the Administration and Council find that the amendments are in the best interest of Tooele City Corporation and its employees; and,

WHEREAS, subsequent to the adoption of the above-listed amendments, Kami Perkins, Tooele City Human Resources Director, will make reasonable efforts to inform all employees of the amended provisions, and the new policies will be placed on the City website for employee and public access:

NOW, THEREFORE, BE IT ORDAINED BY THE TOOELE CITY COUNCIL that:

1. the Tooele City Policies and Procedures Manual is hereby amended as set forth in Exhibits A through I;
2. the effective date of the revisions shall be September 30, 2026; and,
3. previous versions of the amended provisions of the Tooele City Policy and Procedures Manual shall be repealed and superseded upon the amendments in this Ordinance taking effect.

This Ordinance is necessary for the immediate preservation of the peace, health, safety, or welfare of Tooele City and shall become effective upon passage or otherwise, as indicated above, without further publication, by authority of the Tooele City Charter.

IN WITNESS WHEREOF, this Ordinance is passed by the Tooele City Council this 7th day of October, 2026.

TOOELE CITY COUNCIL

(For) (Against)

ABSTAINING: _____

MAYOR OF TOOELE CITY

(Approved) (Disapproved)

ATTEST:

Shilo Baker, City Recorder

SEAL

Approved as to Form:

Matthew Johnson, Tooele City Attorney

# Exhibit A

## MISSION, VALUES, VISION, & MOTTO

Revised ~~December~~ September 2026

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### Mission – Why do we exist?

We provide required and essential services to maintain a safe, clean, and healthy City. We also strive to provide enriching amenities and services that enhance the quality of life for our residents in a fiscally responsible manner.

### Vision – What do we desire to be?

In partnership with our community, Tooele City's vision is to keep true to our traditions while progressing forward. We strive to be a community that is a desirable place to live, learn, work, and engage.

### Values – Our values make us an "E.P.I.C T.E.A.M"

**What are our principles that shape our culture and support our Mission and Vision?**

**Ethics & Integrity**. We serve the public interest with ethical awareness and ethical actions. While doing the work of the City, ethics and integrity should be at the forefront.

**Professional & Respectful Service**. We strive to be an example of professionalism, valuing those we serve and treating all with respect.

**Innovation**. We embrace technological advancement, demonstrate creativity, encourage new ideas, and solve challenges in ways that create value.

**Communication**. We strive to communicate effectively with others. We strive to keep the business of the City open and transparent.

**Teamwork**. We approach opportunities and challenges as a team and find ways to help each other succeed, which contributes to a positive and productive workplace.

**Excellence**. We believe excellence is achieved through thoughtful planning and careful decision making.

**Accountability.** We believe a healthy system of accountability promotes responsibility, improvement, good stewardship of public resources, and enables a degree of feedback between the City and the public that we serve.

**Manage ~~Finances~~ Resources Responsibly**. We are trusted stewards of taxpayer resources, including money and property. We allocate and use them ~~it~~ responsibly and ~~for the purpose of fulfilling~~to fulfil the mission of the City.

### Motto – TooeleServes!

TooeleServes reflects Tooele City's commitment to putting our values into action. We believe small acts create big impacts, and by working in partnership with our citizens, we strengthen our shared mission, vision, and values to build a hometown we are all proud to call home—because every action counts.

# Exhibit B

# COMPENSATION

Revised September 2026

SECTION: 9

A. PURPOSE

This Section establishes and communicates Tooele City's compensation program, promotes consistent administration of common compensation matters, and supports compliance with the Fair Labor Standards Act and applicable federal and state laws. Tooele City reserves the right to administer compensation matters not expressly covered by this Section in a manner consistent with applicable law and the City's operational needs.

B. DEFINITIONS

1. De Minimis Work Time - Work time up to seven (7) minutes may be disregarded for pay purposes, but longer periods in a single instance or in total throughout the work day, must be recorded on the time report.

2. Flex/Flex-time – A scheduling practice in which an employee's work schedule is adjusted within the standard workweek (or, for police officers, the standard 14-day pay period) to offset additional hours worked on another day and avoid the accrual of comp-time or payment of FLSA-required Overtime.

3. FLSA Non-Exempt / FLSA Exempt / Not Covered – An employee's classification under the Fair Labor Standards Act as non-exempt, exempt, or not covered by the applicable FLSA provisions. FLSA Non-exempt employees are subject to the record keeping and overtime provisions of the FLSA. FLSA Exempt employees are salaried and not subject to the overtime provisions of the FLSA. Not Covered means the job is not covered under the provisions of the FLSA.

4. Green-Circled – Employee rate of pay is temporarily below their job's salary grade minimum making them eligible for larger or more frequent pay increases, as approved by the department head and the Mayor, until rate of pay reaches the minimum.

5. Hours Worked - Time an employee is required, permitted, or suffered to work that is compensable under the FLSA. Hours worked are distinguished from paid leave, holiday pay, administrative pay, and other paid hours that do not constitute hours worked under the FLSA.

6. Job Description - A job description outlines the main duties, responsibilities, and qualifications needed. It describes the typical duties and responsibilities. It is not a complete list and other duties may be assigned. It may be changed at any time.

7. Reclassification – A change to a job's salary grade on the salary schedule.

8. Red-Circled - Employee rate of pay is temporarily above their job's salary grade maximum, making them ineligible for pay increases until the salary grade maximum equals or exceeds the employee's rate of pay.

9. Regular Rate of Pay for FLSA Overtime - The rate used to calculate FLSA-required Overtime. The regular rate generally includes all remuneration for work performed, including the employee's regular wages and applicable nondiscretionary payments, bonuses, and on-call pay, unless specifically excluded by the FLSA. The Regular Rate of Pay may be higher than the hourly rate when these other forms of pay are included.

10. Salary Review Date - Scheduled date to review an employee's pay.

11. Standby Status (Unrestricted Alert or "Waiting to be Engaged") – A status in which an employee is notified that a call-out may occur (such as a winter snow storm, potential emergency, or special community event), but is otherwise free to use their time effectively for their own purposes subject to reasonable requirements to for remaining reachable and responding when called.

12. Transfer - A move from one job to another. Transfers may be lateral transfers, demotions, or promotions. Transfers may be voluntary or involuntary.

13. Underfill - Employee assignment to a lower salary grade because they do not yet meet the minimum qualifications for the job. The employee works to gain the required training and/or experience to become fully qualified and move to the job's salary grade.

C. COMPENSATION OBJECTIVE & JOB CLASSIFICATION

1. Tooele City's goal is to maintain a compensation program that balances the City's ability to attract and retain qualified employees with the City's fiscal goals.

2. A salary schedule, approved with the fiscal budget, specifies the minimum and maximum pay for each salary grade, broken into incremental steps. Generally, jobs are assigned a salary grade as follows:

   a. **Grades 1 - 12**. Jobs within these grades are generally filled from the local market and the primary compensation objective is to maintain internal equity.
   b. **Grades 13 - 18**. Jobs within these grades generally represent middle management, specialized craft or skilled occupations, senior level licensed and/or certified occupations, and professional occupations that often require a college degree, a formal two-to-four-year certification, or extensive vocational training. While internal equity is the primary goal for these grades, the City recognizes that circumstances may necessitate deviation from internal equity. With Mayoral approval, a salary grade can be assigned based on the market conditions to address specific issues such as recruitment difficulty or high turnover.
   c. **Grades 19 - 25**. Jobs within these grades generally represent upper management, appointed staff, experienced professionals, or highly specialized and skilled jobs. Tooele City recognizes the prevailing market

often impacts the ability to hire and retain employees in these jobs so it is generally the primary consideration when assigning a salary grade. Internal equity is generally a secondary consideration. The City reserves the right to adjust salary grades based on budget limitations. Market comparisons for these jobs are generally completed every two years but may be done more frequently or less frequently as deemed appropriate.

d. **Grades 50 - 60**. Jobs within these grades represent the salary schedule for sworn law enforcement officers.

e. **Not on Scale**. Jobs designated as "Not on Scale" generally have highly unique circumstances or market factors making it unreasonable to place them on the standard salary schedule due to competitive market pressures.

f. **Grade Assignment for Contingent Jobs.** Contingent employees (temporary, seasonal, and on-call) are generally not assigned a salary grade. Pay plans for such jobs are established to meet the unique recruitment and retention needs and are generally reviewed each fiscal year.

3. Final salary grade assignment is recommended by the department head and the director of human resources. The Mayor makes the final approval.

D. APPOINTED EMPLOYEES' COMPENSATION

Appointed employees' compensation is generally consistent with the pay plans for regular status employees, with pay ranges established following the notice and public hearing requirements of Utah Code and City Council adoption. The Mayor, with approval of the City Council, reserves the right to deviate from established standards or to make adjustments at any time except, any change to a salary range after the required public hearing has concluded would necessitate a new public hearing and adoption.

E. ELECTED OFFICIALS' COMPENSATION & ALLOWANCES

1. The Mayor's salary is established by ordinance of the City Council. In addition, the Mayor may receive a vehicle and phone allowance, the amounts of which are established by the City Council. The vehicle allowance is provided to cover all costs of maintaining a safe and reliable vehicle for City use. This includes all aspects of vehicle ownership, such as registration, a personal automobile insurance policy that meets or exceeds the City's minimum coverage requirements, and all operating costs. This allowance also covers the cost of vehicle rentals for all in-state City business.

2. City Council members' salaries are established by ordinance of the City Council. In addition, City Council members may receive a phone allowance in an amount established by the City Council.

F. STEP ASSIGNMENT UPON HIRE

1. Newly hired regular status employees are assigned to step zero of their job's salary grade.

2. With consideration to internal equity, the Mayor may approve a higher starting step under these specific circumstances:

   a. Difficulty Recruiting. If a qualified applicant cannot be recruited at the initial pay step, a higher starting step may be approved.
   b. Exceptional Qualifications. If the applicant possesses highly exceptional and unique qualifications that are measurable and provide a significant benefit to the City, such as reducing the need for standard training or providing the immediate ability to address critical, high need-level work.
   c. Legal Compliance. If the job is classified as FLSA exempt and placement at step zero does not meet the required minimum salary under FLSA.

G. STEP INCREASES

When approved in the fiscal budget, regular status employees may be eligible to receive a step increase in pay up to the maximum step for their job's salary grade. The following are the most common forms of step increases:

1. Completion of Orientation Period - Employees completing the required orientation period receive a step increase in pay and their salary review date is reset to one year.

2. Merit Increase – On their salary review date, an employee receiving at least a score of 3.0 on their most recent performance evaluation, may receive a one-step increase in pay. The salary review date is reset to one year. A merit increase may be delayed for up to six months if an employee receives a 1 or 2 on any performance factor and accompanied by a corrective action plan or other written notification. The next salary review date remains based on the original salary review date.

H. TENURED SERVICE PERFORMANCE BONUS (TSPB)

When approved in the fiscal budget, a Tenured Service Performance Bonus (TSPB) of $1,000 may be given to an employee who has reached the maximum step of their job's salary grade, is not red-circled, and has received a minimum of 3.0 on their most recent performance review. TSPB payment is included in the Regular Rate of Pay when calculating FLSA Overtime for the period of time the bonus covered, generally the prior one-year review period. *(The TSPB Amount was approved retroactive to June 21, 2026)*

I. COST OF LIVING

When approved in the fiscal budget, the salary schedule is adjusted to reflect cost of living adjustment (COLA). Salary review dates are not reset.

J. LATERAL TRANSFER

A lateral transfer is a move from one job to another at the same salary grade.
No change in pay is granted for lateral transfers and the salary review date is not reset.

## K. PROMOTION

1. A promotion is a move from one job to another job at a higher salary grade. Promotions generally occur by selection or by advancement through a career ladder (i.e. Operator I, II, and III). Career ladder promotions are not guaranteed to any employee. The supervisor has the discretion to determine if an employee meets the minimum qualifications, possesses the required knowledge, skills, and abilities for the higher-level job, and whether the employee will be assigned the duties associated with the promotion.

2. Upon promotion, an employee's pay is adjusted by a 5% increase to their current pay. The employee is then placed at the closest salary step for the new job's salary grade that is equal to or higher than this calculated amount. This may result in a pay increase greater than 5% due to rounding and/or the structure of the salary schedule. The salary review date is reset to one year. Promoted employees are generally not placed at Step zero, as this step is reserved for new hires completing their orientation period. Exceptions are for an employee promoted while still completing their orientation period, or for an internal promotion to a police officer, in which case the employee may be placed at step zero and complete any required orientation period (including police officer FTO completion). The original salary review date for completion of orientation is not reset.

3. With consideration to internal equity, the Mayor may approve placement at a higher step under these specific circumstances:
    a. **Difficulty Recruiting**. If a qualified applicant cannot be recruited after completing a competitive external recruitment, a promoted employee may be placed at a higher step.
    b. **Exceptional Qualifications**. If the employee possesses highly exceptional and unique qualifications that provide a clear and substantial benefit to the City, such as a reduced need for standard training or the immediate ability to address a critical, high-level project need. The knowledge gained from a standard career path is not considered an exceptional qualification.
    c. **Underfill Pay Assignment.** In jobs requiring specialized certifications or licenses by law or industry and are difficult to fill, a promoted employee may be placed at a higher step upon initial promotion to ensure their pay remains competitive with the market rate once they complete the required training and are fully certified. This is done to retain the employee and protect the City's investment in their development.
    d. **Pay Compression.** In situations when a supervisory employee (but not a lead) would earn substantially less than a direct subordinate. This exception requires careful City-wide analysis to ensure internal equity and equitable consideration for all employees.
    e. **Legal Compliance.** If the job is classified as FLSA exempt and the calculated promotion pay does not meet the FLSA required minimum salary.

L. TEMPORARY PROMOTION

An employee who is temporarily promoted for one calendar month or more may receive a temporary pay increase. This adjustment will be reversed when the temporary promotion ends, is not considered a demotion, and does not affect the employee's regularly scheduled salary review date.

M. DEMOTION

A demotion is a move from one job to another with a lower salary grade.

1. Reduction in Force – When a demotion occurs due to a reduction in force, the employee will be placed in the new job's salary grade at the step the employee would have been at if they had been in that grade since their most recent hire date, not to exceed the maximum step. The salary review date is not reset.

2. Disciplinary Demotion – When a demotion occurs due to disciplinary reasons, the employee's pay will be reduced by a minimum of 5%. Depending on the circumstances, the City reserves the right to impose a greater pay reduction. The salary review date is reset to one year.

3. Involuntary Demotion for Other Reasons – When a demotion occurs due to other involuntary reasons, the employee's pay will be determined by the City, considering the reason for the demotion and internal pay equity. The salary review date is reset to one year.

4. Voluntary Demotion – When an employee requests a demotion, their pay will normally be reduced by at least 5% and may be reduced more. The final salary will be set on a case-by-case basis, considering factors such as the change in job responsibilities, internal pay equity, comparison to similarly situated employees, and the employee's experience, certifications, specialized training, and potential step the employee likely would have attained had they been in that job. The salary review date will be determined based on the circumstance of the demotion.

N. RECLASSIFICATION

A job may be considered for reclassification due to significantly changed duties, qualification requirements, or market pressures, generally during the fiscal budget process. Requests made after the budget has been approved are generally held for consideration in the next fiscal budget process.

1. Upgrade - When a job is upgraded, employee's pay is increased by 5%. The employee is then assigned to the step equal to, or next closest higher step to that calculated amount. Because of this step placement, the final raise may actually exceed 5%. While this change usually resets the employee's salary review date to one year later, those still in their orientation period keep their current salary review date. If the department lacks the budget to cover the raise, affected employees may be "green-circled," with a specific plan developed to eventually bring their pay to the minimum of the salary grade.

2. Downgrade - When a job is downgraded, employees are moved to the new salary grade at the step closest to their current pay, ensuring they do not receive a pay cut. If an employee's current salary is already higher than the maximum step allowed for the new grade, they are "red-circled." The salary review date is not reset. An employee may not grieve a downgrade.

3. Market Based Reclassification - Market based reclassifications are generally considered during the fiscal budget process and typically follow the standard calculations for an Upgrade or Downgrade. However, if a specific job faces heavy market pressure, an "in-range" pay adjustment may be used instead. To meet a targeted market position or address internal equity issues among employees, the Mayor may approve unique pay amounts or varied effective dates. Salary review dates may be reset to account for the market adjustments or internal equity.

O. OVERTIME (FLSA-REQUIRED)

1. Overtime/FLSA-required Overtime is compensation required under the Fair Labor Standards Act (FLSA) for eligible FLSA non-exempt employees. FLSA-required Overtime compensation is separately reported as required by federal tax law such as the *One Big Beautiful Bill Act,* effective January 1, 2025.

2. Overtime is calculated at a multiplier of 1.5 times the Regular Rate of Pay for hours actually worked over 40 in the 7-day workweek, or over 84 in the 14-day work period for police officers. In calculating FLSA-required Overtime, only hours actually worked (excludes any hours not worked) are counted to determine the hours worked threshold for overtime.

3. Overtime budgets are approved with the fiscal budget. The default for Overtime compensation is earned comp-time, unless a specific budget line item for Overtime pay has been approved.

4. Supervisors should manage schedules to minimize unnecessary overtime and should use flex-time when appropriate and permitted.

5. Before working Overtime, approval from the employee's supervisor or designee is required, unless otherwise pre-approved for given circumstances.

P. PREMIUM PAY (PP 1.5)

1. Premium Pay is additional compensation provided to FLSA non-exempt employees for specific assignments or situations, regardless of total hours actually worked. Premium Pay may also be referred to as "guaranteed Overtime," but this pay is distinct from, and reported separately from FLSA-required Overtime.

2. Premium Pay is calculated at a multiplier of 1.5x the hourly rate of pay.

3. To receive Premium Pay, an employee's combined regular hours worked and paid leave must equal their standard base schedule (typically 40 hours per week, or 84 hours per 14-day period for police officers). The only exceptions are periods of approved unpaid leave, including Uniformed Services Employment and Reemployment Rights Act (USERRA), Family Medical Leave Act (FMLA), or City-approved Leave of Absence without Pay.

4. For purposes of the One Big Beautiful Bill (OBBB), actual hours worked under a Premium Pay code are counted to determine the hours worked threshold for the reclassification as FLSA-qualifying Overtime.

Q. COMPENSATORY TIME (COMP-TIME)

1. FLSA non-exempt employees may be granted comp-time off in lieu of Overtime or other Premium Pay, as determined by the department head. This is a condition of employment due to varying departmental budgets. Comp-time is earned at a rate of 1.5 hours for every hour of Overtime or Premium Pay earned.

2. Employees can accrue up to a maximum of 200 hours of comp-time. Any hours earned beyond this limit are paid as Overtime or Premium Pay.

3. Requests for comp-time off are made like other leave. Requests should be approved and permitted within a reasonable timeframe, unless doing so would unduly disrupt the work place. Supervisors may schedule an employee off on comp-time as needed.

4. Comp-time must be exhausted prior to using sick leave, annual leave, or leave with reduced or no pay.

5. Employees may carry over a maximum of 80 hours of comp-time beyond the annual use-by deadline. Any comp-time balance in excess of 80 hours must be used by the end of the pay period that includes March 31. Any hours remaining in excess of this carry-over limit after that deadline will be paid out, unless one of these approved exceptions applies:

    a. Snow Removal - Comp-time earned from snow removal between December and March may be carried over until the last day of the pay period following September 30 upon written request from the employee.
    b. Work Prevented Use - The Mayor may authorize an amount to carry-over up to the last day of the pay period following September 30 when work prevents an employee from using it.

6. Seasonal/Cyclical Status Employees - Comp-time is paid out upon seasonal layoff or with the final paycheck in the calendar year, whichever date occurs first in the calendar year.

R. HOLIDAY PAY, PATROL OFFICER HOLIDAY BUY-BACK, & HOLIDAY WORKED
The Holiday Policy, herein this Manual, identifies the holidays Tooele City recognizes for pay purposes.

1. Holiday Pay (Benefit Hours) - Eligible full-time employees paid holiday hours are equal to their hourly rate multiplied by their regularly scheduled hours for that day. Eligible part-time employees paid holiday hours are prorated based on the average hours worked and paid leave used during the pay period that includes the holiday.

2. Patrol Officer Holiday Buy-back - Sworn law enforcement officers assigned to patrol who have a recognized City holiday fall on their regularly scheduled day off are paid for the holiday at their straight-time rate of pay. This is also known as a "patrol officers' holiday buy back" and is provided in lieu of paid holiday leave time off. These hours are not included when calculating Overtime, do not affect the Regular Rate of Pay for any Overtime earned during that pay period, and cannot be used incrementally or banked for later use.

3. Holiday Worked – In addition to receiving holiday pay, the City may pay hours worked under pay codes:

   a. Holiday Worked – Overtime (FLSA-Required)
   b. Holiday Worked – Premium Pay 1.5 (PP 1.5)
   c. Holiday Worked – Earned Comp-Time

S. SPECIAL DUTY ASSIGNMENT PAY

1. FLSA non-exempt employees may be paid at a higher rate of pay for assignments designated as Special Duty Assignment. Examples include, but are not limited to assignments: funded by a specific grant, performed under a special contract with the school district, performed for Saturday funeral services, performed for snow plower safety purposes (when employees are restricted in their personal time), to meet unique work requirements as approved by the Mayor, or special assignment for City-sponsored event such as working on the 4th of July. The City may pay hours worked on Special Duty Assignment under pay codes:

   a. Special Duty Assignment – Overtime (FLSA-Required)
   b. Special Duty Assignment – Premium Pay 1.5 (PP 1.5)
   c. Special Duty Assignment – Earned Comp-Time

2. FLSA exempt employees may be paid at a higher rate of pay for Special Duty Assignments when 100% of their wages are reimbursed to the City by an outside agency. Hours worked on Special Duty Assignment may be paid under pay code:

   a. Special Duty Assignment – Premium Pay 1.5 (PP 1.5)

T. CALL-OUT PAY

1. Full-time regular, FLSA non-exempt employees earn Call-out pay when a supervisor or authorized individual requires that they physically return to the workplace with less than 24 hours' notice, or when completing designated weekend on-call duties. It does not apply to remote work, holdover after a shift, voluntary shift swaps, schedule changes with at least 24 hours' notice, or incidental assistance while present in the workplace for non-work reasons.

2. When an eligible employee is called-out, the City may pay hours worked under pay codes:

   a. Call-out – Overtime (FLSA-Required)
   b. Call-out – Premium Pay 1.5 (PP 1.5)
   c. Call-out – Earned Comp-Time

3. The first Call-out in a day pays a minimum of two hours at the applicable code, regardless of actual time worked. Multiple calls handled during the same response are part of that initial Call-out. Once the assignment ends and the employee returns home, any new requirement to return to the workplace is treated as a separate Call-out eligible for a new two-hour minimum, even within the original two-hour window.

U. ON-CALL ROTATION PREMIUM PAY / ON-CALL EMPLOYEE

1. To ensure continuous, 24-hour response capabilities for critical infrastructure, public safety, and emergencies directly impacting public life, health, and safety, Tooele City requires designated employees in specific divisions (Water, Wastewater, Streets, and Investigations) to participate in an On-call rotation. This program is strictly reserved for essential, time-sensitive safety responses and is not utilized for general customer service response. While the City promotes scheduling flexibility through voluntary employee agreements, management reserves the right to make On-call service assignments if required coverage is not achieved by voluntary agreement.

2. FLSA non-exempt employees assigned to on-call duty receive a daily On-call payment, the amount of which is established in the fiscal budget. This payment is included in the employee's Regular Rate of Pay for the calculation of Overtime as required by the FLSA.

3. Time spent while On-call is not considered work time and while On-call, employees may engage in personal activities but must be prepared to respond. While on-call, employees must:

    a. Carry a City-provided communication device and answer all calls from Tooele County Dispatch or City officials promptly.
    b. Remain in a condition to respond safely, abstaining from substances (e.g., alcohol) that would impair the ability to do so.
    c. When a response to a worksite is necessary, the employee must be on-site within thirty minutes, unless a longer response time is explicitly approved by a supervisor.

4. Failure to meet On-call requirements, including a failure to respond as required, may result in disciplinary action, up to and including termination.

V. TIPS & GRATUITIES

Golf Course employees assigned to cook/concessions jobs are authorized to accept tips given voluntarily by customers and to be paid gratuities that are billed for catering. Employees must report tips on their time card and are paid gratuities through regular payroll processing.

W. COURT APPEARANCE HOURS WORKED FOR POLICE OFFICERS

Police officers required to appear at court in their official capacity under subpoena will be compensated for actual time worked, with a guaranteed minimum of two (2) hours. All time paid under this provision counts as regular hours worked toward the calculation of overtime.

X. SCHOOL RESOURCE OFFICER (SRO) RETENTION BONUS

Subject to budget approval and administrative terms for the school year, a retention bonus may be offered to School Resource Officers as a single lump-sum payment at the end of the school year. To comply with FLSA standards, a bulk overtime recalculation will be performed across the entire bonus period (generally August through May), incorporating total hours and total Overtime worked to pay any retroactive overtime adjustment earned. The bonus amount will be prorated for officers entering or leaving the assignment mid-year when initiated or required by the City without cause. Officers who voluntarily vacate the SRO position (such as for transfers, promotions, or personal requests), are removed for cause, or separate from employment prior to the end of the school year forfeit all eligibility for the lump-sum bonus.

Y. DAYLIGHT SAVINGS TIME

1. Employees working through the 2:00 a.m. transition from Daylight Saving Time to Standard Time in the fall will record and be paid for the extra hour worked. This hour counts toward the calculation of Overtime.

2. Employees working through the 2:00 a.m. transition from Standard Time to Daylight Saving Time in the spring, will work one fewer hour and will receive one hour of Administrative Pay for the lost scheduled hour. This hour is considered paid time off and does not count toward the calculation of Overtime.

Z. UNIFORM ALLOWANCE FOR POLICE OFFICERS AND FIREFIGHTERS

Subject to budget approval, a uniform allowance is authorized for full-time police officers and firefighters to cover the cost of replacing, maintaining, laundering, and repairing required uniforms and gear.

AA. PHONE ALLOWANCE & AFTER-HOURS USE OF TECHNOLOGY

1. The Mayor may authorize a phone allowance in lieu of a City-issued cell phone.

2. FLSA Non-exempt Employees - Modern technology may create circumstances where FLSA non-exempt employees perform work outside of their regular schedule. This includes situations where an employee uses a technological device to check and respond to work messages after hours, accesses the City network remotely to complete a task, or is called at home and asked to complete a work task or relay information. Off-duty work consisting of more than de minimis time must be recorded as hours worked on their time card in accordance with time-rounding policies.

3. Supervisors may restrict or prohibit off-duty technology use. However, the lack of prior approval does not render compensable work non-compensable; unapproved off-duty work will be paid but may subject the employee to disciplinary action.

BB. FLSA EXEMPT EMPLOYEES' COMPENSATION

1. General Policy - FLSA-exempt employees are paid on a salary basis and receive a predetermined salary each week. While public sector regulations (29 CFR § 541.710) permit salary reductions for partial-day absences, it is City policy not to reduce an exempt employee's salary or accrued leave balances for partial-day absences, provided the employee performs work during that day, unless one of the specific partial-day exceptions listed below applies.

2. Permitted Salary Deductions and Leave Charges – Deductions from an exempt employee's salary - or required charges against accrued paid leave - are restricted to full-day increments, with limited partial-day exceptions:

   a. **Standard Full-Day Absences.** FLSA exempt employees must use accrued paid leave (sick or annual) to cover full-day absences. If an employee's accrued paid leave is exhausted - or if the employee has no available leave balance - salary will be reduced in full-day increments for any full-day absence.

b. **Partial-day Absence Exceptions.** Deductions to accrued paid leave or salary in partial-day increments will only occur under the following specific circumstances:

1) FMLA Leave - For actual hours missed during FMLA-protected full day or reduced schedule FMLA leave.

2) City-sponsored Disability Benefit Integration – For partial-day payroll adjustments when an employee is receiving City-sponsored short-term or long-term disability benefits running concurrently with medical leave.

3) Budget-required Furloughs – For actual hours missed resulting from an authorized budget-required furlough.

c. **Voluntary Leave Supplementation (Disability) -** For absences covered by City-sponsored Short-Term or Long-Term Disability (e.g., paying 70% of base salary), employees may elect—but are not required—to use available accrued paid leave to supplement their insurance benefit up to 100% of standard base pay. If accrued leave is not used or is exhausted, City payroll will be adjusted to reflect only actual hours worked or paid leave used.

d. **Initial Hire and Termination Weeks.** Salary will be prorated based on actual days worked during an employee's initial or final week of employment.

e. **Full-Week Absences.** Salary is not paid for any full workweek in which an employee performs no work (e.g., full-week unpaid leaves of absence).

f. **Public Service Offsets.** Salary deductions are permitted to offset fees received by an employee for jury duty, witness appearances, or temporary military pay.

g. **Disciplinary Suspensions.** Unpaid disciplinary suspensions are permitted in full-day increments for infractions of written workplace conduct policies or safety rules, imposed in good faith.

h. **Permitted by Law.** Any other deduction authorized under state or federal law is permitted.

3. FLSA Safe Harbor and Complaint Procedure - The City prohibits improper deductions from the salaries of FLSA exempt employees. City policy and payroll procedures are intended to comply fully with the salary basis requirements of the FLSA and applicable state and federal laws. If an FLSA exempt employee believes that an improper deduction has been made from their salary, or if they have questions regarding the pay status, the employee should report the issue immediately by submitting a written complaint to the Human Resources Department specifying the pay period(s) and nature of the suspected improper deduction. The City will review the complaint, and if a reduction is found to be improper, it will be corrected and the City will take good-faith measures to prevent it from recurring.

CC. LEAP YEAR

In fiscal years with 27 pay periods rather than the standard 26, additional compensation may be approved through the fiscal budget to maintain employees' regular bi-weekly paycheck amounts.

DD. PAY ADVANCEMENTS

The City will not issue advances for unearned wages or permit the early release of paychecks for active employees.

EE. SEVERANCE PAY

1. Regular Employees - Regular status employees who have completed their orientation period and are laid off due to a reduction of force (through no fault of their own) will receive two (2) weeks of severance pay if they are separated immediately without a two-week notice. If a two-week notice is provided, no severance is paid.

2. Appointed Employees - Appointed employees who are dismissed without good cause - or if asked to resign or retire in lieu of dismissal - will receive severance pay equal to (90) ninety-working days pay. To receive this payment, the employee must sign a legal release of all claims against the City, coordinated through the City Attorney's Office or designee. For employees aged 40 and older, this release must comply with federal requirements (such as the ADEA and OWBPA) to be valid, which include specific notice periods and the right to consult an attorney.

FF. WORK PERIOD & WORK DAY

1. General Workforce - The normal work period for employees is 40 hours in a 7-calendar-day period. The standard work period begins at 12:01 a.m. Sunday and ends at midnight the following Saturday.

2. Police Officers - The normal work period for Police Officers is 84 hours in a 14-calendar-day period pursuant to the FLSA Section 7(k) exemption. The work period begins at 12:01 a.m. Sunday and ends at midnight on the second Saturday of the period. For pay purposes, all hours worked are recorded and counted on the day the officer's shift started. For example, if an officer's 12-hour shift started at 5:00 p.m. on Monday, the officer records 12 hours on Monday even though the shift continued past midnight and into Tuesday.

GG. PAY DAY

Employees are paid every two weeks, on or before the Friday following the end of the pay period.

HH. APPROVING PAY CHANGES

A change in employee pay is made by the use of a Personnel Action Report (PAR). A PAR is not considered valid until it has approval by at least two authorized individuals. Global pay adjustments, such as COLA adjustments or those made in the fiscal budget, do not require the use of a PAR and may be documented by alternative means.

II. TIME REPORT (TIME CARD)

1. Employees and supervisors are responsible for accurate time reports. While the City primarily uses electronic timekeeping, employees should use paper time cards if the system fails. Off-the-clock work, clocking in/out for another employee, and falsification of records is prohibited.

2. Time is recorded in quarter-hour increments, rounded to the nearest quarter-hour (for example, 8:07 rounds to 8:00, and 8:08 rounds to 8:15). The exception is for FLSA exempt police officers whose time is recorded based 8.4 hours per day.

3. Both supervisors and payroll administrators have the authority to make or correct time entries to ensure compliance with City policies or procedures. The electronic system keeps a record of edits. Employees and supervisors/authorized designees must approve time reports by 12:00 p.m. the Monday following the end of the pay period, unless the City publishes an alternate approval deadline on the official annual payroll schedule (i.e., due to a holiday closure) or gives other notice. Late approvals may result in a delay in payment. As needed, payroll administrators may approve time reports, or aspects of time reports, to expedite payroll processing.

JJ. DIRECT DEPOSIT

**Direct deposit is a condition of employment and requires a completed authorization form prior to the first paycheck. Exceptions—such as initial onboarding, account changes, one-time payments, or situations in the City's best interest—may be issued by paper check.**

KK. EMPLOYEE VERIFICATION OF PAYCHECK ACCURACY

Employees are responsible for reviewing their paystubs every pay period to ensure that hours, wages, benefit deductions, and tax withholdings (W-4 status) are accurate. Suspected errors must be reported to the Human Resources Department immediately. The City will promptly correct administrative or wage errors in accordance with applicable state and federal wage laws. The City is not liable for tax penalties, personal tax obligations, or financial losses resulting from an employee's failure to verify their tax withholding status or payroll deductions.

LL. PAYMENTS UPON DEATH

Final wages and eligible leave payments will be paid to the employee's estate or other legally authorized recipient in accordance with applicable law and City records.

# Exhibit C

# INFORMATION TECHNOLOGY (IT)

Revised September 2026

SECTION: 12

## A. PURPOSE

1. This Section establishes expectations for the appropriate and responsible use of the City's Computer Systems and Information Technology. Employees are expected to use City Computer Systems and Information Technology resources in a manner that protect City data, supports City operations, promotes system security, and complies with applicable laws and regulations.

2. Technology and cybersecurity threats are constantly changing, so this Section cannot address every situation or type of technology that may arise. The City may establish, change, or temporarily suspend IT practices, procedures, restrictions, ore requirements as needed to address operation needs, new technology, security threats, system vulnerabilities, or other risks to City systems and data.

## B. DEFINITIONS

As used in this Section, the following have the stated meanings:

1. Access to or accessing – Viewing, opening, or searching for, or otherwise interacting with electronic information or material that the employee knew or reasonable should have known the content of.

2. Bring Your Own Device (BYOD)/Personal Device – An employee-owned electronic device, including laptop, tablet, mobile phone, and similar device used to access City systems or conduct City business.

3. City Business – Activities, communications, transactions, or other matters conducted on behalf of or relating to the official business, operations, functions, or responsibilities of the City.

4. Computer Systems/Information Technology – Technology resources owned, leased, licensed, hosted, managed, or otherwise authorized by the City for City operations, including hardware, software, computers, mobile devices, networks, servers, storage devices, email, Internet access, electronic records and communications, and cloud-based, hosted, remote, or third-party applications, platforms, and services used for City business.

5. Electronic Records – Records in electronic or digital form that are created, received, maintained, or used in connection with City business, regardless of where the records are stored or the device or system on which they are created or maintained. This may include email, text messages, electronic files, photographs, social media content, and other electronic communications or data. Electronic records related to City business may be subject to City records management and retention requirements, including when they are created or maintained on an employee's personal device.

6. Government Records Access and Management Act (GRAMA) - Utah's law governing the management, classification, retention, and access to government records. GRAMA establishes what constitutes a government record and provides requirements and procedures for access to those records..

7. IT or IT Department – City staff members assigned to Information Technology (IT) Department or employees provided with duties in support of the City's IT Department.

8. Social Media – Online platforms, applications, and services used to create, share, publish, or exchange information or content, including social networking sites, blogs, websites, forums, discussion boards, chat platforms, and similar services.

C. PRIVACY & MONITORING

The City's Computer Systems are provided for City business. Employees have no expectation of privacy when using City Computer Systems. The City may, at its discretion and as permitted or required by law, monitor, review, access, copy, or disclose information, data, files, and communications stored on or transmitted through City computer systems, whether related to City business or personal in nature, with or without notice or the employee's consent. The City may take these actions as necessary to conduct City business, protect City systems and data, in investigate suspected misconduct or security concerns, comply with legal or records requirements, or for other legitimate City purposes.

D. HARDWARE, SOFTWARE, CLOUD-BASED SYSTEMS, AI, AND LICENSES

1. **Hardware**. The City purchases and owns hardware used for City business, which is administered by the IT Department or its designee. Employees may not use or install hardware without approval from the IT Department. Requests for new hardware must be submitted through the IT Department for evaluation of compatibility, cost, security, and other considerations. Hardware purchases must comply with the City's purchasing policies and procedures, and applicable IT Department requirements. The IT Department maintains an inventory of City hardware with a value $500 or more. City hardware may be used, transferred, relocated, or removed only as authorized by the City or IT Department.

2. **Software and Licenses**. The City purchases and licenses software for use on City Computer Systems. Employees may not copy, transfer, share, loan or otherwise use City software, licenses, or related documentation. Software may not be installed on City Computer Systems without appropriate approval from the IT Department. Requests for new software must be submitted through the IT Department for evaluation of compatibility, cost, security, licensing, and other

considerations. Software purchases and licenses must comply with the City's purchasing policies and procedures and applicable IT Department requirements.

3. **Cloud-based Systems**. Employees may use cloud-based applications, storage platforms, and software services that have been reviewed and authorized by the IT Department. Approved cloud services are managed in accordance with City compatibility, security, operational, data management, records retention, and privacy requirements. Employees may not store, transmit, upload, or share confidential, sensitive, protected, or non-public City information through unauthorized cloud-based systems or personal accounts. The City may restrict, suspend, audit, or discontinue access to any cloud-based application or service as necessary to protect City systems and information or to meet legal requirements.

4. **Artificial Intelligence (AI)**. Employees may use only artificial intelligence (AI) tools, applications, and services that have been reviewed and authorized by the IT Department. AI tools must be used in a manner that protects City information and complies with City policies, applicable law, records retention requirements, and cybersecurity standards. Employees may not enter confidential, sensitive, or protected, or non-public City information into an unauthorized AI tool or use AI in a manner that creates a security, privacy, legal, or other risk to the City. The IT Department may maintain and update a list of approved AI tools and may restrict, suspend, or prohibit the use of any AI tools as necessary to protect the City systems and information. Employees remain responsible for reviewing and verifying AI-generated content before using or relying on it for City business

E. PASSWORDS, AUTHENTICATION, & COMPUTER SYSTEMS SECURITY

1. **Protecting Credentials**. Passwords, passcodes, multi-factor authentication (MFA), and other authentication credentials protect the City's Computer Systems and information. Employees are responsible for keeping their City credentials secure and confidential and for taking reasonable steps to prevent unauthorized access to their accounts, devices, and City information.

2. **Security Requirements**. The IT Department may establish, implement, modify, and enforce password, authentication, and other security requirements necessary to protect City technology resources and information. These requirements may include password standards, password expiration, MFA, password management tools, device security, account access restrictions, and procedures for responding to compromised credentials or security incidents. Employees shall comply with all security requirements established by the IT Department. The IT Department may immediately implement or modify security requirements as necessary to address cybersecurity threats, changes in technology, or other security concerns.

3. **Sharing Credentials**. Employees shall not share passwords, passcodes, MFA codes, authentication credentials, or other account access information with another person, including coworkers, vendors, contractors, or other third parties, except through a procedure specifically authorized by the IT Department. Employees shall not approve or respond to an MFA request that they did not initiate.

4. **Cybersecurity Threats**. Employees are expected to use reasonable caution when responding to emails, messages, links, attachments, MFA requests, and other communications that may present a cybersecurity risk. Employees shall immediately notify the IT Department if they suspect that a password, account, device, or other City information or technology resource has been compromised.

F. LOST OR STOLEN DEVICE REQUIREMENTS

1. **Reporting Requirements**. Employees shall immediately report the loss, theft, or suspected loss or theft of any City-owned device or any personal device used to access City Computer Systems or conduct City business to the IT Department and their supervisor. Employees shall report the incident as soon as reasonably possible and should not wait until the next workday.

2. **Security Measures**. Employees shall cooperate with the IT Department in taking reasonable steps to protect City systems and information following the loss or theft of a device. The IT Department may remotely lock, disable, locate, or erase a device; reset passwords or authentication credentials; suspend or terminate access; or take other security measures necessary to protect City systems and information.

3. **Personal Devices**. When a personal device is used for City business, employees are responsible for promptly reporting its loss or theft when City systems, accounts, or information may be accessed through the device. The City will take reasonable steps to limit security measures or requests for information to City business and City information.

4. **Employee Responsibility**. Employees shall not attempt to bypass, disable, or interfere with security measures implemented by the City in response to a lost or stolen device and shall follow any instructions provided by the IT Department to secure City systems and information.

G. PERSONAL USE OF CITY COMPUTER SYSTEMS – ALLOWED & PROHIBITED

Tooele City's Computer Systems are provided primarily for City business and generally may not be used for personal purposes. The City recognizes that limited, incidental personal use may occasionally occur during the workday and permits such use when it does not interfere with work responsibilities, violate City policy, or create a risk to City systems or information. Employees should not expect privacy when using City Computer Systems, including when engaging in permitted incidental personal use. Such

use may be monitored, reviewed, accessed, copied, or disclosed by the City as provided in this Section and as permitted or required by law. Incidental personal use is not permitted for any of the following:

1. Unlawful activity
2. Gambling
3. Offensive/discriminatory/pornographic/sexually explicit material
4. Political or religious advocacy unrelated to City business
5. Personal commercial/business activity
6. Unauthorized software/downloads
7. Anything that creates a security risk
8. Excessive personal use or activities that interfere with work
9. Use by family or non-City employees
10. Any other use that may compromise the integrity of the City Computer Systems
11. Any use violating law or City policy

## H. EMAIL GUIDELINES & EXPECTATIONS

1. **Business Use and Security**. Employees shall use electronic mail (e-mail) professionally and with the same level of care expected of other City business communication. E-mail messages may constitute government records and may be subject to retention, disclosure, or other requirements under applicable law. Employees should use caution when sending information through e-mail because messages may be forwarded, copied, intercepted, or viewed by unintended recipients, particularly when sent outside the City's network. Passwords, MFA codes, or other authentication information shall not be transmitted through e-mail.

2. **Phishing and Malicious Content**. Employees shall use caution when opening e-mails, attachments, links, or other electronic content. Suspicious messages may contain phishing attempts, malicious software, fraudulent requests, or other threats to City systems and information. Employees should not open suspicious attachments, click unknown or unexpected links, or provide credentials or other sensitive information in response to an unsolicited message. Suspected phishing or other suspicious e-mails should be reported to the IT Department.

3. **E-mail Signatures**. Employees shall use the e-mail signature format established by the City.

## I. USE OF PERSONAL DEVICES (BYOD)

1. **Authorization.** Employees may use personal electronic devices to conduct City business only when authorized by their department and in accordance with requirements established by the IT Department. Department approval alone does not authorize a personal device to connect to City Computer Systems or access City

accounts, applications, or information. The IT Department may establish minimum security, compatibility, and configuration requirements for personal devices used for City business.

2. **Security Requirements.** Employees who use a personal device for City business are responsible for maintaining the device in accordance with applicable IT security and BYOD requirements. Employees shall take reasonable steps to protect City information accessed or stored on the device and shall promptly report the loss or theft of a personal device when City systems, accounts, or information may be accessed through the device.

3. **IT Support.** Employees are responsible for the operation, maintenance, security, and functionality of their personal devices. The IT Department may provide limited assistance when necessary to enable an employee to perform City business, but such assistance is provided at the employee's request and within the IT Department's capabilities. The IT Department is not responsible for maintaining, repairing, configuring, or supporting a personal device for non-City purposes.

4. **Risk of Data Loss.** IT assistance with a personal device may require changes to the device, including security settings, applications, configurations, or access controls, and may result in the loss or alteration of personal data. Employees are responsible for backing up and protecting personal information stored on their devices before requesting or allowing IT assistance. The City is not responsible for loss of personal data resulting from IT assistance or actions taken to protect City systems or information.

5. **City Records and Legal Obligations.** Employees should understand that information related to City business stored or communicated on a personal device may be subject to applicable records retention, public records, litigation, audit, investigation, or other legal requirements. When necessary to comply with those requirements, the City may require employees to provide access to or copies of City-related information maintained on a personal device and, in appropriate circumstances, may require the device to be made available for examination or other lawful purposes. The City will make reasonable efforts to limit such requests to information related to City business. The City is not responsible for providing a replacement device when a personal device must be made available for these purposes.

6. **Separation of Personal and City Information.** Employees using personal devices for City business are responsible for keeping City information appropriately secured and, when reasonably possible, separated from personal information. Employees shall not use personal accounts or unauthorized applications or storage services to store or transmit City information.

7. **Records Retention**. City records created, received, or maintained on a personal device while conducting City business remain subject to applicable records retention and public records requirements, including the Government Records Access and Management Act (GRAMA). Employees are responsible for complying with City records retention requirements when using a personal device for City business. See Section M, **Electronic Records and Records Retention**, for additional requirements.

## J. CITY WEBSITES

1. City websites and official webpages are provided to communicate with the public, provide access to government information and services, and promote authorized City programs, events, and activities. The Mayor has final authority over official City websites, including their content, appearance, and use. Only employees designated by the City as website administrators or authorized content managers may create, modify, or post content to City websites.

2. Content posted or maintained on City websites must comply with applicable law and City policies and support legitimate City purposes. City websites may not be used for unauthorized classified advertisements, political advocacy, or endorsements or opposition related to social issues, causes, or religions. Commercial advertising is permitted only when it relates to a legitimate public interest, City-sponsored program, community partnership, economic development effort, or other authorized City activity.

## K. CITY USE OF SOCIAL MEDIA

1. Official City social media accounts may be used to communicate with the public, promote City programs and services, provide public information, and share time-sensitive or emergency information. The Mayor may establish and enforce policies, procedures, and standards governing the creating, management, security, retention, and use of official City social media accounts.

2. Only employees authorized by the City may create, manage, access, or post content on behalf of the City through official social media accounts. Employees shall use social media professionally, for authorized governmental purposes, and in compliance with applicable law and City policies.

3. The City may monitor, restrict, remove, retain, or archive content or user interactions as permitted or required by law or City policy, including to address security concerns, public records requirements, violations of City policy, or content that is inconsistent with the purpose of the account. City social media accounts, including their usernames, passwords, administrative access, content, and related data, remain under the control of the City.

L. EXCEPTION FOR LAW ENFORCEMENT AND LEGAL PURPOSES

Law enforcement personnel and legal personnel may engage in otherwise restricted social media activity when reasonably necessary for an authorized law enforcement, investigative, intelligence-gathering, prosecutorial, litigation, compliance, or legal purpose. Such activity requires advance supervisory approval.

M. EMPLOYEE PERSONAL USE OF SOCIAL MEDIA

1. Employees may use social media for personal purposes and are generally responsible for their personal social media activity. Personal use of social media does not, by itself, constitute City business or an official statement of the City. Employees may not, however, use personal social media to disclose confidential, protected, or non-public City information, represent that they are speaking on behalf of the City without authorization, or otherwise violate an applicable City policy or law.

2. Employees should exercise care when personal social media content identifies them as a City employee or includes a City uniform, badge, logo, vehicle, facility, equipment, or other City property. Such use shall not imply that the City endorses, sponsors, or supports the employee's personal views, activities, products, services, organizations, or causes. Employees may not use their City position, uniform, or City property for personal or political purposes when prohibited by law or City policy.

3. Employees are expected to comply with applicable City policies concerning confidentiality, workplace conduct, harassment, discrimination, and professionalism when their social media activity implicates those policies. Nothing in this Section is intended to prohibit lawful personal expression or to require employees to refrain from identifying themselves as City employees on personal social media.

N. STORAGE & RETENTION OF ELECTRONIC RECORDS

1. **Records Retention.** Electronic records are subject to the same records retention requirements as records in other formats. Employees shall retain and dispose of electronic records in accordance with the City's applicable records retention schedules and policies. Employees should consult their department's retention requirements or the City's Records Officer when they are unsure how long a record must be retained.

2. **City Records on Personal Devices.** City records created, received, or maintained on a personal device or account while conducting City business remain subject to applicable records retention and public records requirements, including the

Government Records Access and Management Act (GRAMA). Employees may not delete, alter, or destroy a City record outside of the applicable retention requirements.

3. **Cloud Storage and Services.** Employees may use only cloud-based storage services and applications that have been approved by the IT Department for City business. Employees shall not store City information, particularly confidential, sensitive, protected, or non-public information, in personal cloud storage or other unauthorized services. Cloud services used for City business must meet applicable City security, privacy, and records management requirements.

4. **Email and Electronic Communications.** Employees are responsible for retaining email and other electronic communications that constitute City records in accordance with the applicable retention schedule. Not all electronic communications are City records, and routine, transitory, personal, or non-substantive communications may be deleted when they are no longer needed and are not subject to a retention, litigation, audit, investigation, or other legal requirement.

5. **Deleted and Backed-Up Records.** Deleting an electronic record does not necessarily remove all copies of the record from City systems or backups. Employees shall not rely on system backups or deleted-item folders to satisfy records retention requirements and shall not intentionally delete or destroy records that are required to be retained.

6. **GRAMA Requests and Legal Holds.** Electronic records that are subject to a GRAMA request, litigation hold, audit, investigation, or other legal requirement must be preserved and managed in accordance with applicable law and City procedures. Employees shall not delete, alter, or destroy potentially responsive records after receiving notice of such a requirement.

## O. THIRD-PARTY AND GUEST ACCESS

1. **Authorized Access.** Vendors, contractors, consultants, and other third parties may be given limited access to City Computer Systems when necessary for authorized City business and approved in accordance with City procedures. Access shall be limited to the systems, information, and duration necessary to perform the authorized work. Third parties with access to City systems shall comply with applicable City security, confidentiality, technology, and acceptable use requirements.

2. **Department Responsibility.** The department responsible for the vendor, contractor, or other third party shall ensure that access is authorized, limited to the appropriate scope, and removed when it is no longer needed. The department shall

maintain a record of third parties authorized to access City Computer Systems and provide that information to the IT Department or other City officials upon request.

3. **Guest Access.** Guests and vendors who need Internet access may use City-approved guest networks or services. Guest access does not provide access to secured City networks, systems, applications, or non-public City information unless specifically authorized.

4. **IT Oversight.** The IT Department may establish access requirements and may restrict, monitor, suspend, or terminate third-party access at any time to protect City systems and information or address security concerns.

P. REPORTING VIOLATIONS

Employees are encouraged to promptly report suspected violations of this policy to their immediate supervisor. If the concern involves the employee's supervisor, the employee may report it to the department head, The Human Resource Director, or the Mayor. Reports will be handled as confidentially as reasonably possible, consistent with the need to investigate and address the concern.

Q. PENALTIES

Violations of this Section may result in disciplinary action in accordance with Tooele City's disciplinary policies, up to and including termination of employment, and may result in revocation of system access, civil liability, or criminal prosecution, as applicable.

# Exhibit D

# HOLIDAYS

Revised ~~December 2022~~September 2026

SECTION: 23

A. PURPOSE

This Section ~~specifies~~ establishes the days Tooele City provides time off with pay to eligible employees for recognized holidays ("Holiday Pay" or "Paid Holiday") and related policy matters.

B. PAID HOLIDAYS

The following days are designated as paid holidays for eligible employees:

| | |
|---|---|
| January 1 | New Year's Day |
| Third Monday in January | Observed as the anniversary of the birth of Dr. Martin Luther King, Jr., also known as Human Rights Day. |
| Third Monday in February | Presidents' Day |
| Last Monday in May | Memorial Day |
| ~~While celebrated on June 19, under Utah State Law, if the holiday falls on a Tuesday, Wednesday, Thursday or Friday it will be observed on the preceding Monday. If the holiday falls on a weekend, it will be observed the following Monday.~~ June 19 | ~~National Freedom Day. Observed in honor of the emancipation of enslaved African Americans in the US, also known as Juneteenth and Emancipation Day.~~Juneteenth |
| July 4 | Independence Day |
| July 24 | Pioneer Day |
| First Monday in September | Labor Day |
| Second Monday in October | Columbus Day |
| November 11 | Veterans' Day |
| Fourth Thursday in November | Thanksgiving Day |
| Generally the Fourth Friday in November | Friday After Thanksgiving Day |
| December 25 | Christmas Day |

C. HOLIDAYS ON WEEKENDS

~~Excluding National Freedom Day, when a holiday falls on Saturday, the preceding Friday shall be the holiday.~~ When a holiday falls on a Sunday, then the following Monday shall be the holiday. The exception is for sworn law enforcement officers normally assigned to patrol duty; the holiday will be the actual date of the holiday and for holidays worked, it will be recognized for employees whose shift begins on the date of the holiday.

D. HOLIDAY ON NORMAL DAY OFF

When a holiday falls on a normally scheduled day off, another day is substituted. The substituted day must be in the pay period prior to, during, or immediately following the pay period in which the original holiday occurred. The exception is for sworn law enforcement officers assigned to patrol duty. See Section 9: Compensation for information regarding holiday buyback for patrol officers.

E. FLSA EXEMPT WORK A HOLIDAY

When an FLSA exempt employee works on a designated holiday, another day may be substituted. The substituted day must be in the pay period prior to, during, or immediately following the pay period in which the original designated holiday occurred.

F. SPECIAL CONSIDERATIONS

1. **Hire & Termination Date**.

Hire and termination dates may not be set to provide an employee with a paid holiday if the employee does not work their scheduled shift before and after the recognized holiday.

For example, if a termination date is set to be the day after the holiday and the employee plans to use paid leave for that final day as opposed to actually working, the termination date should be the last work day before the paid holiday. ~~-~~Additionally, if the employee "calls-in" the day after the holiday, the City may retroactively set the termination date to the day before the holiday.

2. **Paid Holiday Benefits Coordination with Other Leave & Unpaid Leave**.

See Section 27: Family and Medical Leave Act & City Approved Leave of Absence for benefit eligibility. If while on approved leave, the employee remains eligible for benefits, paid holiday benefits may be coordinated with other payments in an amount needed to bring the employee up to, but not greater than, 100% of their normal pay, rounded to the nearest quarter of an hour.

For example, an employee normally works 8 hours and is receiving short-term disability benefit payments that replaces 70% of salary. The employee receives 2.25 paid holiday hours representing the other 30% (8 x 30% = 2.4, rounds to 2.25). The ~~h~~Human ~~r~~Resource Department ~~office~~ can assist with making these calculations as needed.

# Exhibit E

# MILITARY LEAVE

DRAFT - Revised September 2026

SECTION: 28

A. PURPOSE

This Section establishes Tooele City's policies and procedures for short-term and long-term military leave for employees who are members of the uniformed services, including Reservists and National Guard members, and are absent for training, periods of active military service, funeral honors duty, and time spent being examined to determine fitness to perform. This Section is intended to comply with and be administered in accordance with the Uniformed Services Employment and Reemployment Rights Act (USERRA). In the event a benefit plans or contracts conflict with this policy, the official plan documents will prevail.

B. SHORT-TERM MILITARY LEAVE PAY

Short-term military leave is leave of less than 31 days in duration.

1. Regular and appointed status employees are provided up to eleven (11) days of paid short-term military leave per calendar year (January 1 to December 31). Paid short-term military leave may be used to bring the employee's compensation up to their regular salary based on their normal work schedule (for administrative purposes, police may be temporarily calculated to a 42-hour, M-F schedule). Each use is counted as a full-day; hours are not banked or accumulated. Unused days are forfeited and are not carried over.

2. Employees who are not eligible for paid military leave, or whose leave exceeds the eleven (11) paid days, may elect, but are not required, to use their comp time or annual leave in increments up to their normal work schedule.

3. In accordance with the Fair Labor Standards Act (FLSA), exempt employees' salaries may be reduced for one or more full-day absences due to short-term military leave after paid short-term military leave has been exhausted.

4. Benefits remain in effect during short-term military leave as if continuously employed. During this period, employees are responsible for employee share of any premiums, which will continue to be processed via payroll deduction. In the event that leave is unpaid, employees may remit premium in advance or via a catch-up payroll deduction within 30 days upon return from leave. Benefits based on hours worked or leave used (i.e. leave accruals and paid holidays) are administered consistently with City policies for employees on comparable forms of paid and unpaid leave.

5. Employees are expected to provide advance notice of military service to their supervisor, preferably at least four (4) weeks in advance, unless military necessity prevents such notice or it is otherwise impossible or unreasonable. Employees should provide a copy of their military orders, when available, identifying the dates and nature of service. A copy of such documentation must also be forwarded to the human resource office.

C. EXTENDED MILITARY LEAVE
Extended military leave is leave greater than 30 days in duration.

1. An employee whose leave exceeds 30 days may, but are not required to, use accrued annual leave or comp time in increments up to their normal work schedule.

2. Benefits terminate the day the employee becomes active military, except:

   a. Pursuant to USERRA employees may elect to continue their City-sponsored health insurance for up to twenty-four (24) months. During this period, the City is no longer responsible for the employer's portion of the premium; employees electing to continue coverage may be required to pay up to 102% of the full premium cost (the total cost of the plan plus a 2% administrative fee).

   b. For retirement plan required employee contribution (i.e. URS Tier 2), employees may elect to continue making their contributions during their leave through payroll using accrued annual leave or comp time or by remitting personal payment to the City. Employees may also elect to make their missed contribution when they return.

   c. For life insurance, coverage may continue pursuant to plan provisions.

   d. Employees do not accrue paid leave, except leave accrual may be prorated based on annual leave or comp time used.

   Contact the human resources office for specific benefit provisions and options.

D. REINSTATEMENT RIGHTS & RESPONSIBILITIES
Reinstatement rights extend to individuals who have been absent because of performing duty in the uniformed services will follow the Uniformed Services Employment and Reemployment Rights Act (USERRA).

1. To maintain reemployment rights, employees must report back to work or apply for reemployment within the following time frames:

   a. **Service of 1–30 days.** The beginning of the first regularly scheduled work period on the first full calendar day following completion of service (allowing for safe travel home and an 8-hour rest period).

   b. **Service of 31–180 days.** An application for reemployment must be submitted no later than 14 days after completion of service.

   c. **Service of 181+ days.** An application for reemployment must be submitted no later than 90 days after completion of service.

2. Upon reinstatement, employees receive the pay level they would have reached during their extended military leave and credit for the purpose of computing service-related benefit accrual, service time, and other seniority-related purposes pay.

3. Upon reinstatement, benefits become effective upon return to work.

   a. With respect to the URS retirement plans, upon reinstatement, the City will remit payment to the Utah State Retirement Office (URS) for the City and employee share of the premiums. If an employee chose not to pay their required premium during their leave, they are provided a period equal to three times the length of the military service (not to exceed five years) to remit payment to the City for the principal amount of their missed contributions (the City bears the cost for any interest charged by the URS).

   b. With respect to the City's 401(k) and other savings plans, upon reinstatement, the City will remit any non-elective employer contributions (i.e. flat percentage contribution) to the URS office. For matching programs, the City will remit the matching portion only to the extent the employee elects to make up their missed deferrals. Employees returning from unpaid military leave may make up elective deferrals pursuant to USERRA and IRS rules.

4. Tooele City reserves the right to request employees provide military discharge documentation that establishes the timeliness of the application for reemployment and length and character of the employee's military service.

E. REEMPLOYMENT ELIGIBILITY – FIVE-YEAR SERVICE LIMITATON

1. In accordance with the Uniformed Services Employment and Reemployment Rights Act (USERRA), employees who are absent from employment due to military service are generally entitled to reemployment rights for a cumulative period of up to five (5) years. The five-year limit is measured as the total length of military service performed during the employee's employment, regardless of the number or frequency of absences. Certain types of military service are excluded from the limit, including but not limited to:

   a. Required training obligations (e.g., weekend drills and annual training)
   b. Involuntary active duty or service performed under orders during a national emergency or war
   c. Other service required or exempted under applicable law

   As a result, employees may remain eligible for reemployment rights even if their total time away for military service exceeds five (5) years, provided that the excess service falls within one or more of these excluded categories.

2. The City will evaluate military service on a case-by-case basis to determine eligibility for reemployment in accordance with USERRA and applicable regulations.

F. LIFE INSURANCE & DISABILITY EXCLUSIONS

Employees are advised that most City-sponsored life, accidental death and dismemberment (AD&D), and disability insurance policies contain exclusions for claims resulting from acts of war or service-connected activities. Employees are encouraged to review their military-provided life insurance for coverage during their period of active service.

G. FAMILY MEDICAL LEAVE ACT MILITARY LEAVE (FMLA)

Time spent on military leave will be counted toward the employee's entitlement to qualifying FMLA leave, if applicable. The FMLA also provides job-protected leave in some military circumstances. Reference the City's FMLA policy for more information.

# Exhibit F

# BENEFITS

Revised September 2026

SECTION: 29

A. PURPOSE

This Section establishes Tooele City's policies and procedures for select benefit-related matters, provides general information about the City's benefit programs, and summarizes employee benefit eligibility.

This Section does not establish a contract or guarantee future benefit coverage or eligibility. Tooele City reserves the right to change, modify, or discontinue benefits at any time. Many benefits are administered by third-parties. Detailed benefit information is available through the Human Resource Department, the insurance providers, or their websites. In the event of any conflict between this Section and an applicable provider's plan documents, contracts, or governing documents, the provider's applicable documents or contracts will control.

B. BENEFIT ELIGIBILITY

Benefit eligibility is based on employment status, schedule status, and benefit provider contracts. In general, eligibility is as follows:

| Full-Time Employees | | | |
|---|---|---|---|
| | Full-time Regular or Appointed | | Full-time Mayor |
| | 40 Hours | 30-39.75 Hours | |
| 401K / Roth 401k / 457 / Roth 457 | Yes | Yes | Yes |
| Annual Leave | Yes | Prorated | N/A |
| Dental | Yes | Yes | Yes |
| EAP Program | Yes | Yes | Yes |
| Education Reimbursement | Yes | Yes | No |
| Flexible Spending Account | Yes | Yes | Yes |
| Holiday Pay | Yes | Prorated | N/A |
| IRA/Roth IRA | Yes | Yes | Yes |
| Leave - Funeral, Jury & Witness, and Military | Yes | Prorated | N/A |
| Life Insurance & AD&D | Yes | Yes | Yes |
| Long-term Disability | Yes | Yes | Yes |
| Medical – Health Insurance<br>or<br>Waiver payment in lieu of coverage if evidence of other coverage is provided to Tooele City | Yes | Yes | Yes |
| Short-term Disability | Yes | Yes | No |
| Sick Leave | Yes | Prorated | N/A |
| State Retirement Benefits | Yes | Yes | Yes |
| Vision | Yes | Yes | Yes |
| Wellness/Recreation Pass | Yes | Yes | Yes |
| Worker's Compensation | Yes | Yes | Yes |

Prorated = Benefits are prorated as percentage of hours worked as compared to a 40-hour schedule. See specific policies regarding benefits for additional information.

| Part-time Employees | | | | |
|---|---|---|---|---|
| | Part-time Regular or Appointed | | Part-time Elected Officials | |
| | 20-29.75 hours | 1-19.75 hours | Part-time Mayor | Part-time Council Member |
| 401K / Roth 401k / 457 / Roth 457 | Yes but no City Contribution | Yes but no City Contribution | Yes | Yes |
| Annual Leave | Prorated | Prorated | No | No |
| Dental | No | No | Yes | Yes |
| EAP Program | No | No | Yes | Yes |
| Education Reimbursement | No | No | No | No |
| Flexible Spending Account | Yes | No | Yes | Yes |
| Holiday Pay | Prorated | Prorated | N/A | N/A |
| IRA/Roth IRA | Yes | Yes | Yes | Yes |
| Leave - Funeral, Jury & Witness, and Military | Prorated | Prorated | N/A | N/A |
| Life Insurance & AD&D | No | No | Yes | Yes |
| Long-term Disability | Yes | No | Tier 1 = Yes, If salary meets URS eligibility criteria<br>Tier 2 = No | |
| Medical – Health Insurance, or Waiver payment in lieu of coverage if evidence of other coverage is provided to Tooele City | No *See Variable Hour Employee Table for calculation of eligibility due to PPACA, if deemed applicable to a part-time employee) | No | Yes | No *Council policy change effective July 2023 and moved waiver equivalent to compensation. |
| Short-term Disability | No | No | No | N/A |
| Sick Leave | Prorated | Prorated | N/A | N/A |
| State Retirement Benefits | Yes | No | Tier 1 = Yes, If salary meets URS eligibility criteria<br>Tier 2 = No, but equivalent URS rate is put into 401k plan as defined in this Section | |
| Vision | No | No | Yes | Yes |
| Wellness/Recreation Pass | No | No | Yes | Yes |
| Worker's Compensation | Yes | Yes | Yes | Yes |
| | | | | |

Prorated = Benefits are prorated as percentage of hours worked as compared to a 40-hour schedule. See specific policies regarding benefits for additional information.

| **Variable Hour Employees**<br>Contingent: Temporary, Seasonal, Cyclical, or On-call | |
|---|---|
| ~~401K / Roth 401k / 457 / Roth 457~~ | ~~Yes, may make personal contributions but not eligible for any City Contribution~~ |
| ~~IRA/Roth IRA~~ | ~~Yes, may make personal contributions~~ |
| Medical – Health Insurance | No, except an employee may become eligible pursuant to the Patient Protection and Affordable Care Act (PPACA) which requires coverage if an employee's average workweek was greater than or equal to 30 hours/week following certain measurement periods. Tooele City has adopted the PPACA Safe Harbor provision for calculating the average workweek for variable hour employees as it applies to PPACA. The average workweek will be calculated as follows:<br><br>New Hires - A newly hired employee's average workweek will be calculated following an **Initial Measurement Period** of 12-month from date of hire. It will be calculated by adding all hours paid (even if not worked) and dividing the sum by 52. If the employee is deemed eligible, an administrative period will be applied from the end of the initial measurement period through the end of the second full pay period beginning after the end of the initial measurement period to provide time to facilitate enrollment. The employee remains eligible for coverage for a 12-month **Stabilization Period** provided employee premiums are paid and the employee remains an employee, or is on seasonal layoff status on payroll and employee premiums are paid.<br><br>Ongoing - Once the **Initial Measurement Period** has passed, employee's future eligibility will be determined pursuant to the City's **Standard Measurement Period** which coincides with the City's fiscal budget preparation each year. The average workweek will be calculated by adding all hours paid (even if not worked) during the period of April 1st of the prior year and March 31 of the current year, and dividing the sum by 52. If the employee is deemed eligible pursuant to PPACA, an administrative period will be applied from April to June 30 to provide time to facilitate enrollment. Coverage becomes effective July 1 and the employee remains eligible for coverage for a 12-month **Stabilization Period** (the fiscal year) provided employee premiums are paid and the employee remains an employee, or is on seasonal layoff status on payroll and employee premiums are paid. Future eligibility will be determined by recalculating the **Standard Measurement Period** each respective year.<br><br>Tooele City's Cash-in-Lieu (Health Insurance Waiver) Payment is not available to Variable Hour employees who become eligible for health insurance coverage due to PPACA but decline coverage.<br><br>Plan eligibility and premiums are established with each fiscal year budget. |
| ~~State Retirement~~ | ~~No~~ |
| Worker's Compensation | Yes |
| No other benefits are offered to variable hour employees. | |

C. SECTION 125 / FLEX / CAFETERIA PLANS

Tooele City offers benefits under Section 125 of the Internal Revenue Code, which allows employees to pay for eligible benefits and expenses using pre-tax dollars. This can lower taxable income, but may slightly reduce future Social Security benefits. Employees should contact the Human Resource Department or the plan administrator for plan details.

1. Premium Only Plan - Allows eligible insurance premiums (medical, dental, vision, etc.) to be deducted from pay before taxes. Eligible employees are automatically enrolled. Employees who prefer post-tax deductions must submit a written declination to Human Resource Department.

2. FLEX / Cafeteria Health Care Reimbursement Account - Allows employees to set aside pre-tax money to pay for eligible out-of-pocket medical expenses (such as deductibles and copays). Employees must enroll each plan year (July 1 – June 30). Changes are only allowed with a qualifying life event. IRS limits, "use-it-or-lose-it," and "plan year rollover" rules apply.

3. Limited FLEX /Cafeteria Health Care Reimbursement Account - Similar to the Health Care FLEX Account, but limited to dental and vision expenses only. This option is generally for employees who also participate in a Health Savings Account (HSA).

4. FLEX / Cafeteria Cash-in-Lieu (Waiver) - Allows eligible employees who have other qualifying health coverage, other than Tooele City's group health plan, to receive a cash payment instead of enrolling in the City's group health plan. Proof of other coverage is required each plan year. The cash payment is taxable income and is not retirement-eligible wages. Employees enrolled in Medicare or Medicaid are not eligible for this option.

5. FLEX / Cafeteria Dependent Care Reimbursement Account - Allows employees to use pre-tax money for eligible dependent care expenses. Employees must enroll each plan year (July 1 – June 30). Changes are only allowed with a qualifying life event. IRS limits and "use-it-or-lose-it" rules apply.

D. HEALTH SAVINGS ACCOUNT (HSA)

Tooele City offers a Health Savings Account (HSA) option for eligible employees enrolled in a qualifying high-deductible health plan. Eligibility, contributions, and use of funds are governed by IRS rules and official plan documents. Employee contributions are made through payroll deductions, and the City may also contribute as approved through the annual budget process. HSA funds may be used for eligible medical expenses, and employees are responsible for using their accounts in compliance with all applicable requirements.

## E. UTAH STATE RETIREMENT PLAN

Employees are enrolled in a Utah State Retirement plan according to laws and regulations.

1. Tier 1 *(For employees enrolled in the Utah State Retirement System prior to July 1, 2011)*

   a. Public Employees Contributory Retirement Plan
   b. Public Employees Non-Contributory Retirement Plan
   c. Public Safety Employees Non-Contributory Retirement Plan
   d. Firefighter's Non-Contributory Retirement Plan

   Tier 1 plans include a benefits protection contract between the Utah State Retirement System (URS) and Tooele City that allows employees to accrue retirement service credit while on approved leave covered by worker's compensation, the City's group short-term disability insurance, or the City's long-term disability insurance.

   Tier 1 elected officials and appointed department heads may request to opt out of participation in the URS system (i.e. exempt). If approved, the City will instead contribute to the employee's Traditional 401(k) plan an amount equal to the URS Total Cost Rate (normal cost plus amortization of Unfunded Actuarial Accrued Liability) that would have applied to the employee. This rate is set annually by the URS office and may change each year. These contributions count toward IRS contribution limits and may be reduced if those limits are reached.

   Employees who opt out of Tier 1 participation are not covered by the benefit protection contract with URS. However, by policy, the City will continue retirement contributions while the employee is on approved leave covered by the City's group short-term disability insurance and for up to three (3) months while on workers compensation leave. If the employee is approved for long-term disability benefits, or if the leave exceeds three (3) months, retirement benefit contributions will stop at the end of the applicable pay period unless continuation is required by law.

2. Tier 2 *(For employees first entering the Utah State Retirement System after July 1, 2011)*

   a. Public Employees Defined Contribution Plan Only
   b. Public Employees Hybrid Retirement Plan
   c. Public Safety & Firefighter Employees Defined Contribution Plan Only
   d. Public Safety & Firefighter Employees Hybrid Retirement Plan

   Tier 2 plans include a benefit protection contract between the Utah State Retirement System (URS) and Tooele City that allows employees to continue earning retirement service credit and making required retirement contributions while on approved leave covered by worker's compensation or the City's group short-term disability insurance

   Tier 2 plans do not provide benefit protection for periods of leave covered by the City's long-term disability (LTD) insurance, except as required by law for sworn police officers and firefighters whose line-of-duty LTD benefits extend beyond

workers compensation. If a Tier 2 employee is approved for long-term disability benefits, retirement benefit continuation and contributions will end at the close of the pay period in which the LTD benefits became effective, unless continuation is required by law.

URS allows certain positions to be exempt from Tier 2 vesting requirements. Tooele City has designated full-time, benefit eligible mayoral appointed department heads as positions eligible to request exemptions from the four (4) year vesting requirement. Because exemption rules are complex and governed by URS policy and statute, employees seeking an exemption must contact the URS office for questions.

Full-time elected officials in Tier 2 participate only in the Defined Contribution plan and are automatically exempt from the four (4) year vesting requirement.

3. Tier 2 Part-time Elected Officials Equalization Benefit

   Tier 2 part-time elected officials are not eligible to participate in URS plans under Utah law. To provide comparable benefits for both Tier 1 and Tier 2 part-time elected officials, Tooele City will contribute to the official's URS Traditional 401(k) plan an amount equal to the URS Tier 2 Normal Cost Rate. This rate is established annually by URS. These contributions are combined with any other employer 401(k) contribution for purpose of the Internal Revenue Service (IRS) contribution limitations and may be reduced if those limits are reached.

4. Due to the complexity of the plans, employees should refer to the materials prepared by the URS Office regarding questions concerning the systems. Employees can also contact the URS Office, 540 East 200 South, Salt Lake City, Utah 84102. Their telephone number is available from the Human Resource Department.

5. Participation in and benefits provided through the Utah State Retirement Systems (URS) are governed by applicable state statutes, URS administrative rules, and URS plan documents. While Tooele City administers participation in URS for eligible employees, the City does not determine eligibility requirements, benefit levels, contribution rates, vesting provisions, or other plan terms established by URS. In the event of any conflict between this policy and URS statutes, rules, or plan provisions, the applicable URS requirements will control.

F. RETIREMENT SAVINGS PLANS

Tooele City provides eligible employees with access to Traditional 401(k), Roth 401(k), Traditional 457, Roth 457, Traditional IRA, and Roth IRA savings plans administered by the Utah State Retirement System (URS).

1. Employee Elective Deferrals - Employees may elect to have a portion of their wages deducted from their paycheck and deposited into one or more eligible retirement savings plans.

2. City Discretionary (Employer) Contributions - Tooele City may provide a discretionary employer contribution to eligible employees. The amount of any

contribution is determined through the City's fiscal year budget process and is discretionary in nature. A discretionary contribution is not guaranteed. City discretionary contributions are deposited as Traditional 401(k) contributions. Employees are 100% vested in City discretionary 401(k) contributions.

3. Automatic Enrollment in Roth 457 Plan & Auto Escalation – Employees hired on or after October 1, 2026 and who are also eligible for enrollment in the URS Tier 1 or Tier 2 retirement plan, will be automatically enrolled in the URS Roth 457 plan. Upon enrollment, two percent (2%) of their eligible compensation will be automatically deferred as a Roth contribution. The employee's deferral rate will automatically increase by one percentage point (1%) each year, up to 10%, subject to applicable federal contribution limits and plan provisions.

    a. Employees may elect to stop, decrease, or increase their deferrals or opt out of, change, or stop the automatic escalation at any time through their URS account.
    b. Employee contributions made through automatic enrollment are immediately vested and may only be withdrawn in accordance with federal law and the provisions of the URS 457 Plan.
    c. If permitted under the URS 457 Plan, an employee who has been automatically enrolled may elect, within ninety (90) days of the date the employee's first automatic contribution is made, to withdraw the automatic contributions and related earnings in accordance with applicable federal law and plan provisions.
    d. Unless an employee makes an affirmative investment election through their URS account, automatic contributions will be invested in the age-related Target Date Fund as outlined in the URS Summary Plan Description (SPD).
    e. Employees will be provided general information regarding retirement savings resources and access to their URS online account and may obtain additional information and assistance directly from URS.

4. Plan Administration and Summary Plan Descriptions - The URS retirement savings plans are administered in accordance with applicable IRS regulations, URS plan documents, and their respective adoption agreements.

5. Self-Directed Plans - Participation in the retirement savings plans is voluntary and self-directed. Tooele City and its employees do not provide tax, legal, or investment advice regarding retirement savings plans. Any information provided by the City is for administrative or educational purposes only. Employees seeking financial, tax, or legal advice should consult a licensed professional.

6. *The Tooele City Employees' John Hancock Savings Plan was closed for new participants. Tooele City anticipates merging the John Hancock Plan with the URS Savings Plan at a future date. Timelines and merger details will be communicated with John Hancock Savings Plan participants when applicable.*

G. PREMIUMS & HEALTH INSURANCE AUTO ENROLLMENT DEFAULT PLAN

1. Premiums – Insurance premiums are established with the fiscal budget and may vary based on employment and schedule status. Failure to pay premiums by the due date may result in cancelation of coverage.

2. Health Insurance Automatic Enrollment/Default Plan - Employees eligible for health insurance will be automatically enrolled in the least expensive plan offered to Tooele City employees at the time of eligibility unless the employee declines, waives, or makes another health insurance election within 60 days of eligibility.

H. COBRA CONTINUATION COVERAGE

Under the federal Consolidated Omnibus Budget Reconciliation Act (COBRA), employees and their eligible dependents may continue group health, dental, or flexible spending insurance coverage when it would otherwise end due to specific qualifying events. These events include termination of employment (except for gross misconduct), a reduction in hours, the death of an employee, divorce or legal separation, or a dependent child losing eligibility.

It is the responsibility of the employee or a covered individual to notify the Human Resource Department within 60 days of a change in status; failure to do so may result in the loss of continuation rights.

Once a qualifying event occurs, a written notice is provided to the employee and/or sent to the address or email on file, after which there is a 60-day grace period to elect coverage. If coverage is not formally elected, it will end effective the date of the qualifying event (except for if a dependent turn 26, the end of the month).

While COBRA coverage is identical to that offered to active employees, the insured is responsible for the full cost plus a permitted administrative fee. Generally, coverage lasts 18 months for employment changes and 36 months for other qualifying events, though extensions may be available for second qualifying events or for those receiving Social Security Disability benefits. Coverage may be terminated early if the City ceases to provide group health plans, premiums are not paid timely, the individual becomes entitled to Medicare, or the individual becomes covered under another group plan.

For specific questions or to report a life event, contact the Human Resource Department or the insurance provider directly.

# Exhibit G

# GIFTS, PRIZES, AWARDS, WELLNESS/RECREATION CARD & DISCOUNTS

Revised ~~June 2024~~September 2025

SECTION: 31

## A. GIFTS, PRIZES & AWARDS

1. Gifts, Prizes, & Awards Provided by Tooele City

   a. Occasional and de minimis awards or prizes valued at less than $~~15~~ 20 may be given to employees without incurring a taxable fringe benefit, provided that it is not cash or a cash equivalent (i.e. a generic gift card).

   b. A plaque or similar display may be given to employees as an award or recognition without incurring a taxable fringe benefit.

   c. A tangible gift such as flowers may be given for:

      (1) Expression of sympathy in the event of the death of an employee, ~~or~~ employee's spouse, ~~or dependent~~ child, or parent;
      (2) Congratulations for the birth or adoption of an employee's child; or
      (3) Expression of get well wishes for an employee.

      Congratulatory gifts such as for birthdays, graduation, marriage, etc. or other condolences generally should not be purchased with City funds.

   d. Retirement. ~~A retiring employee may receive a~~A tangible gift, like a watch or plaque, generally valued at $~~2~~30.00 per year of service to the City may be given to employees as a retirement gift. Additionally, retiring sworn police officers or retiring first-class firefighters may be given their duty weapon and/or their badges and patches, including reasonable mounting costs such as a shadow box.

      ~~d. Also, t~~The department may ~~can~~ contribute food items, like meat trays, to a retirement luncheon held on site for an employee~~s~~ who had ~~with~~ at least 10 years of service to Tooele City.

   ~~e. At the discretion of the Chief of Police and with approval from the Mayor, retired sworn police officers may be given their duty weapon and/or their badges and patches, including reasonable mounting costs such as a shadow box.~~

   ~~f.~~e. Supervisors should check with the human resource department before approving any gifts, prizes, or awards for employees due to tax implications.

   ~~g.~~f. Exceptions to this Section are approved by the Mayor.

2. Gifts, Prizes, & Awards Provided by External Sources

   a. Employees must follow state and federal laws regarding accepting gifts, prizes, and awards. Additionally, they should avoid the appearance of

favoritism or conflicts of interest.

b. Allowed. The following are examples, but not an exclusive list, of items employees may accept:

(1) De minimis items such as pens, mugs, calendars, thank you cards, and other trinkets valued at less than $15;
(2) Discounts provided to all City employees in conjunction with the City's benefit or "perks" programs;
(3) Any tangible item or gift card, but not cash, valued at less than $50.01 and given as a token of appreciation for assisting or speaking at events, conferences, civic organizations, or similar services;
(4) Fees paid on behalf of the employee to participate in charitable events as a City representative such as a charitable golf tournament;
(5) Incidental meals, drinks, or food items:
   i. Personal meals, drinks, or food items valued at less than $15 and that generally occur two or fewer times per calendar year;
   ii. Group meals, drinks, or food items provided with training or as an expression of thanks;
   iii. Food items left over from events or a catering that would otherwise have been thrown away;
(6) Complimentary trips to vendor offices, user conferences, or other travel that is conducted as part of the City's due diligence in researching a product or service, or to receive training;
(7) Items distributed to all attendees or randomly at conferences and other events such as t-shirts, pens, trade show bags, food and beverages, and door prizes;
(8) Items provided at a sponsored event if the potential for ~~conflict of interest~~conflict-of-interest perceptions do not exist. This may include a gift given while representing the City at a charitable golf tournament, a prize awarded for winning a group costume contest, or a gift in conjunction with a customer service award program, and similar situations;
(9) Tips and gratuities provided to golf course café, catering, and food/beverage service staff when properly reported on time card; or,
(10) Reward points, sky miles, etc. earned on a personal credit card program when use of a personal credit card was necessary to conduct business purposes.

c. Prohibited. The following are examples, but not an exclusive list, of items employees may NOT accept:

(1) Employees serving on committees that are evaluating products or services may not accept any gifts from vendors bidding on these items;
(2) Cash, stocks, bonds, or other negotiable instruments regardless of the dollar amount;
(3) Any item with a value in excess of $50 without written disclosure to and approval from the Mayor. The disclosure and approval should document the business reason for accepting this gift and a declaration that there is no potential for a conflict of interest;
(4) Tickets to sporting events, theater, or similar entertainment passes valued over $50, either per event or cumulatively through a 12-month period, unless approved in advance and in writing by the Mayor. The approval should document the business reason for accepting this gift and declaration that there is no potential for ~~conflict of interest~~conflict-of-interest perceptions;
(5) Personal meals, drinks, or food items valued at over $15 or occur more frequently than twice per calendar year; or,
(6) Free gift items that come with a purchase if that purchase was made on behalf of the City.

d. If an employee or department receives an unacceptable item:

(1) The gift can be placed in a central spot for all employees to enjoy or given to the human resource department to distribute randomly, like a door prize at a City party;
(2) Instead of returning food gifts, they can be shared with the entire staff even if addressed to a single employee; or,
(3) The item can be given to a charitable organization.

B. WELLNESS / RECREATION CARD

1. Tooele City aims to promote health and wellness initiatives for the benefit of both employees and the City. The City's goal is to raise awareness about healthy lifestyle behaviors, create a workplace that values wellness, and support employees in being more physically active, managing stress, and making healthier choices in their lives.

2. To support City wellness goals, Tooele City provides eligible individuals with free access to the Leigh Pratt Aquatic Center, the Oquirrh Hills Golf Course, and the Tooele City Public Library, subject to the following terms and conditions:

a. Free admission is valid only when there is excess capacity at each facility and no paying customer is displaced. If at the time of use, no excess capacity exists, the individual must pay the full admission fee or have access denied or delayed until an opening is available;

b. Free admission is only provided during regular public operating hours;

c. In general, the admission does not apply to classes, programs, rentals, tournament fees, or special events;

d. Free use does not apply to cart or equipment rental;

e. Tooele City reserves the right to apply temporary or permanent restrictions on this benefit as deemed necessary or appropriate;

f. Individuals must comply with the respective rules of the facility which are subject to change, or may be denied future use privileges; and,

g. Fraudulent use, including misrepresentation or use when not eligible, may result in collection of fees that were otherwise due, criminal prosecution, and/or denial of future benefit use.

3. The Tooele City wellness card also provides a 20% discount off rental fees for designated locations including Left Hand Fork Campground Sites, Tooele City Community Center, Wigwam Campground Sites and Park, Parks and Recreation Community Rooms (large & small), Dow James building, and Tooele City parks pavilions. This discount applies when the rental is primarily for the employee's personal use, such as their family BBQ/dinner, child's birthday party, granddaughter's baby shower, or family reunion/campout. The employee discount cannot be applied to rentals for organizations, groups, or events that are not of a personal use nature, such as for athletic teams, youth groups, fundraisers, or public expos. Additionally, there are no discounts provided for other rentals not specifically listed including, but not limited to the rental of the golf course pavilion, aquatic center, or aquatic center party spaces.

4. Eligibility. The following individuals are eligible for the wellness / recreation card:

   a. Active full-time regular and full-time appointed employees, their legal spouse, and their unmarried dependent children age 19 or younger living in the household;

   b. While serving their term, Mayors and City Council persons, their legal spouse, and their unmarried dependent children age 19 or younger living in the household *(Approved December 2007 Ordinance 2007-32)*;

   c. Retired employees, but not their spouse or dependent children, may be provided with Wellness Card pursuant to the eligibility criteria in Section 30: Retiring and Retiree Benefits, herein this Manual; and

   d. Former elected officials who served a full four-year term of office, but not

their spouse or dependent children.

There is no survivor benefit applicable to the wellness card. Upon the death of the eligible employee, retiree, or elected official, the card becomes void.

C. ACCESS & DISCOUNTS GIVEN TO AQUATIC CENTER EMPLOYEES
Tooele City provides certain "perks" and benefits to employees working at the Aquatic Center as a recruitment and retention initiative.

1. Facility Admission for Aquatic Center Employees

   Active part-time regular, seasonal, temporary, on-call, or cyclical status employees working at the Leigh Pratt Aquatic Center, but not their family, can use the aquatic center without charge during regular public swimming hours when there's excess capacity and no paying customer is displaced. If at the time of use, no excess capacity exists, they'll need to pay the full fee or wait until an opening is available.

2. Food & Beverage Discount
   Aquatic Center employees get a 20% discount on for food or beverage ordered while on duty.

3. Merchandise Sales
   Aquatic Center employees get a 20% discount on the sales price for any merchandise purchased for their own use.

D. ACCESS & DISCOUNTS GIVEN TO GOLF COURSE EMPLOYEES
Tooele City provides certain "perks" and benefits to employees working at the Oquirrh Hills Golf Course as a recruitment and retention initiative.

1. Green Fees, Range Fees, and Cart Rental for Golf Course Employees

   a. Active part-time regular, seasonal, temporary, on-call, or cyclical status employees working at the golf course can play the course and use the range without charge when there's excess capacity and no paying customer is displaced. If at the time of use, there's no excess capacity, they'll need to pay the full fee or wait until an opening is available. This benefit does not include cart, club, ball, or other purchase or rental.

   b. The fee for golf course employees to use a golf cart or for golf privileges for their immediate family (spouse and unmarried dependent children under 19) living with them will be set by department policy approved by the Department Head and Mayor.

   c. The golf professional, apprentice, and superintendents may use a cart free of charge as accounting for personal versus professional use is not practical given the nature of their positions and responsibilities at the golf course.

2. Food & Beverage Discount for Golf Course Employees

a. Golf course employees get a 40% discount on food and non-alcoholic drinks ordered while on-duty.

b. Golf course employees get a 20% discount on food and non-alcoholic drinks ordered when they are off-duty.

c. Golf course employees can use their discount for food and non-alcoholic drinks for their spouse or dependent children under age 19 who live with them, but the employee must be present when purchasing. The discount cannot be used for anyone else.

3. Merchandise Sales
Resale items may be sold at the Oquirrh Hills Golf Course under private contract and independent of Tooele City Corporation. If resale items are sold directly by Tooele City, golf course employees receive a twenty percent (20%) discount off the retail or sales price for any merchandise purchased for their own use.

# Exhibit H

# EDUCATION REIMBURSEMENT BENEFIT PROGRAM

Revised September 2026

SECTION: 32

A. PURPOSE

This Section establishes Tooele City's policies and procedures for education reimbursement benefits. The program is intended to comply with Section 127 of the Internal Revenue Code as a tax-free benefit. Work-related training or certifications are covered by department training budgets.

B. POLICY

Subject to annual budget approval, full-time regular and appointed employees may receive financial reimbursement under the following programs.

1. Advanced Education Program

   a. Full-time regular and appointed employees may receive up to $2,000 per fiscal year for associate's or higher degrees related to Tooele City operations. To receive benefits, employees must apply during the designated period with supporting documentation. Any subsequent changes require approval from the Education Reimbursement Committee; unapproved courses are ineligible for reimbursement. Reimbursement covers tuition, registration, required books, and ADA-compliant materials, provided the employee earns a grade of C- or higher, or satisfactory completion for pass/fail courses. All credits required for graduation by the institution are eligible, even if classes are not directly job-related.

   b. The program excludes costs such as out-of-state tuition, late fees, audited courses, and general supplies (i.e. computers, calculators, or internet access). Personal expenses, including transportation, meals, parking, and non-required study aids or tutors, are also ineligible.

   c. Reimbursement totals are tracked by the date of payment rather than the course end date. Any expenses not explicitly listed must receive prior authorization from the Educational Reimbursement Committee to ensure compliance with City policy.

   d. If eligible for, or receiving veteran's or other educational benefits such as grants or scholarships, they must be applied toward eligible expenses first. City reimbursement will be reduced by the amount of funding received from any other source.

   a. Employees who voluntarily resign are required to repay any educational reimbursement received during the 14 months prior to resignation. Repayment is due within 30 days of resignation.

   b. Tooele City reserves the right to delay, deny, or discontinue Advanced Education courses at any time and for any reason.

2. Full-time Sworn Law Enforcement Officer Student Loan/POST Reimbursement Program.

   a. Officers who have completed two years of police service with Tooele City (including FTO time) may receive benefits under either this program or the Advanced Education Program, but are restricted from participating in both within the same fiscal year.

   b. Officers may be reimbursed for up to $2,000 per fiscal year for:

      1) Student loan debt incurred for completion of self-sponsorship through a Utah-recognized POST academy; or,

      2) Degrees (associates or higher) directly related to law enforcement. Qualifying fields of study include Criminal Justice, Psychology, Public Administration, Spanish, and Forensic Science; the Educational Reimbursement Committee maintains final authority on degree eligibility and job relevancy.

   c. Officers must submit an application for educational assistance reimbursement benefits during the application period and include certification of the degree obtained/POST graduation, receipt for student loan payment made during the applicable fiscal year period (no reimbursement for payments outside the current fiscal year), and certification that the payment was made by the employee. Employees may not accept benefits for the same payment made by any other outside program or agency.

   d. Officers who voluntarily resign are required to repay all reimbursements received during the 24 months prior to their resignation. Repayment is due within 30 days of resignation.

   e. Tooele City reserves the right to delay, deny, or discontinue Sworn Law Enforcement Officer Student Loan/POST Reimbursement Program at any time for any reason.

# Exhibit I

# TRAVEL

Revised September 2026

SECTION: 34

A. PURPOSE

This Section establishes Tooele City's policies and procedures governing travel, travel-related payments and allowances, and travel-related expense reimbursements.

B. SAME DAY TRAVEL

Same day travel occurs within a single workday and has no overnight stay.

1. **Approval**. Same-day travel is approved by the department head or designee.

2. **Vehicles**. Employees should use City vehicles and carpool whenever feasible. Supervisors or department heads may approve exceptions when operational needs, scheduling conflicts, or other practical considerations make shared transportation or use of a City vehicle impractical. Costs and business-related factors are considered prior to approving separate vehicle use when traveling to the same destination.

3. **Meals**. Tooele City will not pay for or reimburse meals for same day travel, except in limited, IRS-compliant circumstances with Mayoral approval. Examples include:

   a. Meals included as an inseparable part of a conference, training, or official event registration;

   b. Business meals with an external party where a bona fide business discussion is the primary purpose; or,

   c. Meals incurred while responding to or working a public safety emergency.

   Reimbursement requests must include a receipt and documentation identifying the amount, time, place, business purpose, and attendees. Reimbursement may not exceed the U.S. General Services Administration (GSA) Meals & Incidental Expenses (M&IE) standard rate.

C. OVERNIGHT TRAVEL

1. **Approval**.

   a. In-state overnight travel is approved by the department head and Mayor following submission of an "Overnight In-State Trip Authorization." Overnight in-state travel may be authorized when business needs, distance (generally 40 miles or more from the employee's regular place of work), scheduling, safety, or other considerations reasonably require an overnight stay.

   b. Out-of-state overnight travel is approved by the employee's department head and Mayor following submission of an "Advance Request for Out-of-State Travel."

c. The City Council Chair approves overnight travel for council members.

2. **Vehicles**. Employees authorized to use a personal vehicle for overnight travel are eligible for mileage reimbursement at the approved rate. The City may require use of a City vehicle or shared transportation when necessary to control costs, meet operational needs, or to comply with external funding requirements.

3. **Meals (Per Diem)**. Employees receive a tax-free per diem for meals and incidental expenses (M&IE). Per diem rates are based on the applicable U.S. General Service Administration (GSA) M&IE Standard Rate for the destination. Per diem will be reduced when meals are provided as an inseparable part of training, conference, or lodging arrangements, excluding continental breakfasts consisting solely of prepackaged items.

4. **Lodging.** Employees will be provided or reimbursed for reasonable and necessary lodging incurred for authorized overnight City travel.

   a. City-arranged or authorized lodging shall be at a commercial establishment, such as a hotel, motel, or inn. Due to risk and liability issues, exceptions are considered only when commercial lodging is not available or practical.

   b. Lodging shall reflect responsible use of public funds taking into consideration employee safety, total costs (room rate, taxes and fees, parking, transportation), proximity to the business destination, access to meals and necessary services, availability of suitable accommodations, and other logistics.

      When factors are similar, the lower cost should be used.

      The City should consider applicable lodging rates and discounts, including GSA lodging rates, conference or event rates, negotiated group rates, government rates, and publicly available discounts.

   c. When multiple employees are traveling to the same event, lodging arrangements should be coordinated when practical to obtain reasonable rates and promote consistency in travel costs.

   d. Lodging should be arranged sufficiently in advance to obtain reasonable rates when practicable.

   e. For risk management purposes, employees are generally not permitted to share rooms. Room sharing may be restricted based on safety, supervisory relationships, funding requirements, and risk management considerations.

5. **Alternative Travel Arrangements**

   a. Employees who decline City-arranged or authorized lodging or transportation and choose to make alternative arrangements may be reimbursed up to the reasonable cost that would have been incurred for the City-arranged or authorized travel. Alternative arrangements shall not result in additional cost or liability to the City.

   b. Alternative lodging is not arranged, selected, or controlled by the City. The employee is responsible for the rental or lodging agreement and related personal obligations including expenses, additional occupants, damages, and cancellation fees.

   c. Employees may extend business travel for personal reasons and are responsible for all additional costs associated with personal travel. Personal costs shall be kept separate from City travel costs and shall not be charged to the City or a City account.

E. MILEAGE REIMBURSEMENT AND COMMUTE OFFSET

Employees authorized to use a personal vehicle for City business may be reimbursed at the mileage rate established by the Internal Revenue Service as the standard mileage rate. When travel begins or ends at an employee's residence outside of Tooele City limits, reimbursement will be reduced by the employee's normal commute to/from work distance to ensure only business-related mileage is reimbursed. Department heads may approve exceptions when application of this offset is impractical or does not accurately reflect the travel required.

F. OTHER REIMBURSABLE EXPENSES

Employees may be reimbursed for the following expenses by submitting a Tooele City Expense Report with receipts. Any unauthorized expenses not listed below require Mayoral approval and receipts.

| | Receipt Required | Taxable to Employee |
|---|---|---|
| Commercial airline, limited to economy class fare. | Yes | No |
| Railway, bus, or boat fare, limited to coach fare plus necessary lower berth or roomette. First class fare is reimbursable when coach is not available. | Yes | No |
| Lodging, limited to approved costs. Any amount exceeding the IRS allowance is taxable. | Yes | Possibly |
| Road charges, parking fees, storage charges, emergency repairs, and similar items for City-owned vehicles. | Yes, if available | No |

| | | |
|---|---|---|
| Charges for reasonable (generally economy class) car rental or similar services but only upon advance approval by the Mayor. | Yes | No |
| Reasonable rideshare, taxi, shuttle, and similar transportation. | Yes | No |

G. TRAVEL ADVANCE

Employees may receive a travel advance up to the anticipated travel expenses. Unused funds, an itemized account of all expenses, and any required receipts must be returned to the City within one week of travel completion.

H. TRAVEL TIME

Employees are paid for all travel time, except for overnight stays. For approved overnight travel, employees are paid for time actively spent traveling and conducting City business. Unpaid time includes personal hours after arrival, such as evenings, meal periods, and optional activities. Time zone changes must be factored into the hours calculation.

# TRAVEL

Revised ~~June 2024~~September 2026

SECTION: 34

A. ~~POLICY~~PURPOSE

This Section establishes Tooele City's policies and procedures for travel, payments, allowances, and expense reimbursements. ~~It is Tooele City's policy to pay for and/or reimburse reasonable expenditures incurred by employees on authorized travel consistent with this Section and applicable government regulations.~~

~~C.~~

~~D.~~B. ~~APPROVAL~~SAME DAY TRAVEL

Same ~~D~~day ~~T~~travel ~~.~~ occurs within a single workday and has no overnight stay.

~~1.~~ **Approval**. Same-day travel is approved by the ~~The~~ department head or designee ~~approves daily travel expenses incurred for work.~~

1. .

2. **Vehicles**. Employees should use City vehicles and carpool whenever feasible. Supervisors or department heads may approve exceptions when operational needs, scheduling conflicts, or other practical considerations make shared transportation or use of a City vehicle impractical. Costs and business-related factors are considered prior to approving separate vehicle use when traveling to the same destination.

3. **Meals**. Tooele City will not pay for or reimburse meals for same day travel, except in limited, IRS-compliant circumstances with Mayoral approval. Examples include:

   a. Meals included as an inseparable part of a conference, training, or official event registration;
   b. Business meals with an external party where a bona fide business discussion is the primary purpose; or
   c. Meals incurred while responding to or working a public safety emergency.

   Reimbursement requests must include a receipt and documentation identifying the amount, time, place, business purpose, and attendees. Reimbursement may not exceed the U.S. General Services Administration (GSA) Meals & Incidental Expenses (M&IE) standard rate.

C. OVERNIGHT TRAVEL

~~Overnight In-state Travel~~

1. **Approval**.

   ~~b.~~ In-state overnight travel is approved by the department head and Mayor following submission of an~~. Prior to incurring any expense, an~~ "Overnight In-State Trip Authorization." Overnight in-state travel may be authorized ~~shall be approved by the employee's supervisor and the Mayor.~~when business needs, distance (generally 40 miles or more from the employee's regular place of work), scheduling, safety, or other considerations

reasonably require an overnight stay.

a.

b. ~~Overnight~~ Out-of-~~S~~state overnight ~~T~~travel~~.~~ ~~-~~is approved by the employee's department head and Mayor following submission of ~~Prior to incurring any expense,~~ an "Advance Request for Out-of-State Travel." ~~shall be approved by the employee's supervisor and the Mayor.~~

c. The City Council Chair approves overnight travel for council members.

~~d.~~2. **Vehicles**. Employees ~~are generally~~ authorized to use ~~a~~ a personal vehicle for overnight travel ~~and will be~~are eligible for mileage reimbursement at the approved rate. The City may require use of a City vehicle or shared transportation when necessary to control costs, meet operational needs, or to comply with external funding requirements~~Use of a City vehicle is available but not required. This approach is intended to provide reasonable flexibility outside of working hours, including personal time and travel preferences. Supervisors or department heads may require use of a City vehicle or shared transportation when necessary to control costs or meet operational needs~~.

~~e.~~

~~f.~~3. **Meals (Per Diem)**. Employees ~~on approved overnight travel will~~ receive a tax-free per diem for ~~to cover~~ meals and incidental expenses (M&IE). Per diem rates ~~will be~~are ~~-~~based on the applicable U.S. General Service Administration (GSA) M&IE Standard Rate for the destination. ~~for Utah, unless the employee is traveling to an out-of-state location with a higher GSA rate. In that case, the employee may claim the higher applicable local rate by submitting official GSA documentation for that destination with the reimbursement request.~~ Per diem will be reduced when meals are provided as an inseparable part of training, conference, or lodging ~~package~~ arrangements, ~~(~~excluding continental breakfasts consisting solely of prepackaged items~~)~~.

~~1.~~

4. **Lodging.** Employees will be provided or reimbursed for reasonable and necessary lodging incurred for authorized overnight City travel.

a. City-provided lodging shall be at a commercial establishment, such as a hotel, motel, or inn. Due to risk and liability issues, exceptions are rare and considered only when commercial lodging is not available or practical.

b. Lodging shall reflect responsible use of public funds taking into consideration employee safety, total costs (room rate, taxes and fees, parking, transportation), proximity to the business destination, access to meals and necessary services, availability of suitable accommodations, and other logistics.

When factors are similar, the lower cost should be used.

The City should consider applicable lodging rates and discounts, including GSA lodging rates, conference or event rates, negotiated group rates, government rates, and publicly available discounts.

c. When multiple employees are traveling to the same event, lodging arrangements should be coordinated when practical to obtain reasonable rates and promote consistency in travel costs.

d. Lodging should be arranged sufficiently in advance to obtain reasonable rates when practicable.

~~g.~~e. ~~**Room Sharing.**~~ For risk management purposes, employees are generally not~~t~~ permitted to share rooms. Room sharing may be restricted based on safety, supervisory relationships, funding requirements, and risk management considerations. ~~Exceptions may apply when required by external funding (e.g. grants). Supervisors may not share rooms with subordinates. Employees of the opposite sex may not share rooms unless they are married or cohabitating. Suite-style or VRBO-type arrangements are considered on a case-by-case basis, with consideration given to privacy, safety, and risk management.~~

~~3. Mileage Reimbursement and Commute Offset~~

~~Mileage Reimbursement and Commute Offset. Employees authorized to use a personal vehicle for City business may be reimbursed at the mileage rate established by the Finance Department. When travel begins or ends at an employee's residence, reimbursement will be reduced by the employee's normal commute distance to ensure only business-related mileage is reimbursed. Supervisors or department heads may approve exceptions when application of this offset is impractical or does not accurately reflect the travel required.~~

~~**b. Cost-Effective Travel / Alternative Transportation.** All travel must be conducted in a cost-effective manner. If an employee declines a reasonable, lower-cost transportation option (such as carpooling, a City vehicle, or public transportation), total reimbursement (including mileage, meals, and lodging) may be limited to the cost of that option, unless an exception is approved in advance.~~

~~2.~~

~~E. VEHICLES~~

~~1. **City Vehicles.** Employees should use City vehicles and travel together for City~~

~~business whenever possible. However, if circumstances prevent this or if vehicle space is limited, the department head can authorize alternate arrangements.~~

~~2. **Personal Vehicle Use Required**. When a City vehicle isn't available, employees can use their personal vehicles for City business and may be reimbursed for mileage at a rate set by the finance department[KP1], subject to change.~~

~~3. **Personal Vehicle Use by Choice**. If an employee chooses not to use a City vehicle or travel with a group for personal reasons, the department head may approve reimbursement for mileage at 50% of the established rate, considering factors like cost and circumstances.~~

5. **Alternative Travel Arrangements**

a. Employees may decline City-arranged or approved lodging or public transportation and make alternative arrangements at their discretion. The City reimbursement is limited to the reasonable cost that would have been incurred for the authorized business travel. Alternative arrangements must not result in additional cost or liability to the City.

b. Alternative lodging is not arranged, selected, or controlled by the City. The employee is responsible for the rental or lodging agreement and related personal obligations including expenses, additional occupants, damages, and cancellation fees.

c. ~~**Preference to Travel by Vehicle Rather Than by Public Transportation.**~~ -Employees may extend business travel for personal travel or be accompanied by family members or guests. The employee is responsible for all additional costs associated with personal travel or accompanying family members or guests. Personal expenses shall be kept separate from City travel expenses and shall not be charged to the City or a City account.

~~4. If an employee declines reasonable public transportation options, reimbursement cannot exceed the cost of public transportation, including related expenses like meals and lodging.~~

~~E. MEALS~~

~~7. **Meals for Same-day Travel**. Same-day travel means employees leave and return to work on the same day. The IRS has rules about meal reimbursements for such cases, and Tooele City's policy is:~~

~~b. **Meals during Conventions or Training**. If employees work during their usual meal times at conventions or training sessions, these meals are tax-free. Usually, the registration fee covers them or the City pays. For example, if a keynote speaker presents during lunch at a conference or a police cadet eats during training. The meal cost shouldn't exceed allowed per~~

~~diem rates.~~

~~**Business Meals**. Meals needed when employees work through their regular meal times for official City business may be reimbursed tax-free. This happens rarely when it's better to handle business this way, like meeting a consultant in Salt Lake City instead of discussing matters with a supervisor. The meal cost shouldn't exceed allowed per diem rates.~~

~~b. **Incidental Meals**. Meals provided for safety reasons (e.g., for snow plow drivers during paid rest breaks) or as part of public recognition or appreciation, are also tax-free. The meal cost shouldn't exceed allowed per diem rates.~~

~~c. **Other Reimbursements**. Rarely, employees may get reimbursed for other same-day travel meals, but it's taxable. They need to submit reimbursement requests with receipts to the human resources/payroll department. The meal cost shouldn't exceed allowed per diem rates.~~

~~7. **Per Diem for Overnight Travel.** Employees receive a tax-free meal per diem per day, per meal during approved overnight travel. The per diem covers meals and incidental expenses and is adjusted accordingly if meals are included with the training or seminar, or as part of the hotel package. For instance, if a hot breakfast is provided at the hotel, the allowance is reduced, but continental breakfasts consisting of prepackaged items are excluded from the reduction.~~

~~The per diem rates for overnight travel in the State of Utah are based on the U.S. General Service Administration Per Diem for Meal & Incidental Expenses Standard Rate for Utah. The finance department will update these rates on the expense reimbursement request form, typically at the beginning of the calendar year. Employees have the option to use the Standard Rate for Utah or, if traveling to an out-of-state location with a higher per diem, employees may attach documentation from the U.S. General Service Administration Per Diem for Meal & Incidental Expenses for that location to support the higher per diem claim.~~

D.

E. MILEAGE REIMBURSEMENT AND COMMUTE OFFSET

Employees authorized to use a personal vehicle for City business may be reimbursed at the mileage rate established by the Internal Revenue Service as the standard mileage rate. When travel begins or ends at an employee's residence outside of Tooele City limits, reimbursement will be reduced by the employee's normal commute to/from work distance to ensure only business-related mileage is reimbursed. Department heads may approve exceptions when application of this offset is impractical or does not accurately reflect the travel required.

~~2.~~F. OTHER REIMBURSABLE EXPENSES

Employees may be reimbursed for the following expenses by submitting a ~~The following expenses are eligible for reimbursement by submitting a Tooele~~ Tooele City Expense Report with receipts. Any unauthorized expenses not listed below require Mayoral approval and receipts. ~~any required receipts or supporting documentation.~~

| | Receipt Required | Taxable to Employee |
|---|---|---|
| ~~Conference registration fees~~ | ~~Yes~~ | ~~No~~ |
| Commercial airline ~~fare~~, limited to economy class ~~tourist or economy~~ fare.[KP2] ~~First class fare is reimbursable when tourist or economy fare is not available between specified points.~~ | Yes | No |
| Railway, bus, or boat fare, limited to coach fare plus necessary lower berth or roomette. First class fare is reimbursable when coach is not available. | Yes | No[KP3] |
| ~~Mileage reimbursement for use of personal vehicle at the rate set by the finance department and approved by the Mayor but not to exceed the mileage allowance established by the IRS.~~ | ~~No~~ | ~~No~~ |
| ~~Reimbursement for reasonable gas expenses for personal cars in lieu of a mileage reimbursement.~~ | ~~Yes~~ | ~~No~~ |
| Lodging, limited to approved ~~actual~~ costs. Any amount exceeding the IRS allowance is taxable[KP4]. | Yes | ~~Any amount that exceeds the IRS allowance for the respective location is taxable.~~Possibly |

| | | |
|---|---|---|
| Road charges, parking fees, storage charges, emergency repairs, and similar items for City-owned vehicles.[KP5] | Yes, if available | No |
| Charges for reasonable (generally economy class) car rental or similar services[KP6] but only upon advance approval by the Mayor. | Yes | No |
| Reasonable rideshare, taxi, shuttle, and similar transportation ~~charges~~. | Yes | No |

~~3. NON-SPECIFIED EXPENSES~~

~~Reimbursement for expenses not specified in this Section require the Mayor's approval and receipts.~~

~~4. SPECIAL RULES FOR ROOM SHARING~~

~~For risk management purposes, Tooele City prefers that employees do not share rooms. However, in cases where housing expenses are covered by grants or other agencies, room sharing might be required. A supervisor cannot share a hotel room with an employee, and male/female employees cannot share a room unless they are married or live together. Suite arrangements, if they save money, are considered on a case-by-case basis with priority given to risk management and privacy.~~

~~5.~~G. TRAVEL ADVANCE

Employees may receive a travel advance up to the anticipated travel expenses. Unused funds, an itemized account of all expenses, and any required receipts must be returned to the City within one week of travel completion.

~~6.~~H. TRAVEL TIME

~~For purposes of this Section, e~~Employees are paid for all travel time, except for overnight stays. For approved overnight travel, employees are ~~During overnight travel, employees are~~ paid for time ~~all hours while~~ actively spent traveling and conducting City business. Unpaid time includes personal hours after arrival, such as evenings, meal periods, and optional activities. ~~After reaching the destination, only hours spent on City business are paid, excluding personal time like evenings, meal periods, or optional conference activities.~~ Time zone changes must be factored into the hours ~~considered when calculating c~~actual hours ~~worked~~alculation.

~~7. TELEPHONE CALLS~~

~~The City will pay for one reasonable length telephone call (not to exceed 10 minutes) to call home for each night out of town. Calls should be made on City cellular phones or charged to the room and reimbursed with the room charges. Costs for additional personal calls or exceeding the allowed time limit are the employee's responsibility.~~

~~K. ALTERNATIVE TRAVEL ARRANGEMENTS YIELDING COST SAVINGS~~

~~The City recognizes that circumstances may arise where management may approve alternative travel arrangements or reimbursements provided that doing so results in an overall cost savings and does not exceed IRS allowed non-taxable travel limits. For example:~~

~~1. An employee agrees to take a personal RV trailer to stay in while at training as it will cost less than staying in a hotel. The manager agrees to reimburse the employee for actual gas expenses incurred in lieu of mileage because pulling the RV costs more than the standard mileage rate.~~

~~2. An employee stays with a friend or relative while at the training in lieu of a hotel.~~

~~3. An employee who has a fear of flying asks to be allowed to drive. The manager~~

~~agrees, provided that all expenses do not exceed what would have been incurred if the employee flew.~~