

TOOELE CITY CORPORATION

RESOLUTION 2026-73

A RESOLUTION OF THE TOOELE CITY COUNCIL CONSENTING TO THE ESTABLISHMENT OF THE TOOELE CITY FIREFIGHTER INCENTIVE FOR RESPONSE AND ENGAGEMENT (F.I.R.E) PROGRAM AND ADOPTION OF THE PLAN DOCUMENT.

WHEREAS, Tooele City recognizes the vital role performed by volunteer firefighters in protecting the health, safety, and welfare of the community; and

WHEREAS, Tooele City's volunteer firefighters provide essential emergency response services, training, community outreach, preparedness activities, and other support necessary to maintain an effective and reliable fire protection system; and

WHEREAS, the City Council desires to establish the Firefighter Incentive for Response and Engagement Plan ("F.I.R.E. Plan") as a structured nominal incentive program that recognizes and encourages volunteer firefighter participation, engagement, training, readiness, and continued service to the Tooele City Fire Department (Exhibit "A"); and

WHEREAS, the City Council recognizes that the Fair Labor Standards Act and the Utah Volunteer Government Workers Act provide guidance regarding the status of volunteer firefighters and the conditions under which nominal fees, stipends, benefits, and other forms of recognition may be provided without converting volunteer service into an employment relationship or employee classification; and

WHEREAS, the City Council intends that the F.I.R.E. Plan recognize volunteer firefighter engagement through a service-point methodology rather than payment based upon hours worked or time spent performing services; and

WHEREAS, the proposed F.I.R.E. Plan establishes eligibility requirements, service point tracking procedures, incentive payment calculations, administrative procedures, and safeguards designed to maintain consistency, accountability, and compliance with applicable federal and state requirements; and

WHEREAS, the Fire Department has solicited feedback from command staff and volunteer firefighters through preliminary discussions, draft presentation, and presentation of the proposed governing Plan document on September 2, 2026 and received positive feedback; and

WHEREAS, the City Council recognizes that the administration of volunteer firefighter activities, including service categories, point values, operational procedures, and annual adjustments, requires flexibility to address changing operational needs and authorizes the Fire Chief in conjunction with the human resource department to administer the Plan consistent with the terms adopted herein; and

NOW, THEREFORE, BE IT RESOLVED BY THE TOOELE CITY COUNCIL that:
(1) the F.I.R.E. Plan attached hereto as Exhibit "A" and incorporated herein by reference, is hereby adopted as the governing document for administration of the F.I.R.E. Plan; and,
(2) the Fire Chief, in coordination with City Human Resource Director, is authorized and directed to administer the F.I.R.E. Plan in accordance with the adopted Plan Document and budget authority.

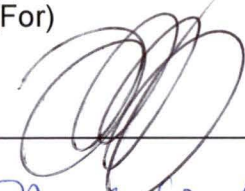
This Resolution is necessary for the immediate preservation of the peace, health, safety, or welfare of Tooele City and shall become effective upon passage, without further publication, by authority of the Tooele City Charter.

IN WITNESS WHEREOF, this Resolution is passed by the Tooele City Council this 16th day of September, 2026.

TOOELE CITY COUNCIL

(For)

(Against)



Melodi Gochis



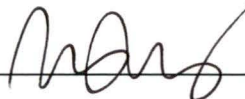
Justin Brady

ABSTAINING: _____

TOOELE CITY MAYOR

(Approved)

(Disapproved)



ATTEST:



Shilo Baker, City Recorder



Approved as to Form:



Matthew Johnson, Tooele City Attorney

Exhibit A

F.I.R.E. Plan



TOOELE CITY FIRE DEPARTMENT

F.I.R.E. PROGRAM

Firefighter Incentive for Response and Engagement

Effective: October 1, 2026

I. Purpose

The Firefighter Incentive for Response and Engagement (F.I.R.E.) Program is established by Tooele City to recognize, encourage, and reward the valuable service provided by volunteer firefighters. The Program provides an annual incentive payment based upon a volunteer firefighter's documented participation, response, training, engagement, and contributions to the Fire Department throughout the Plan Year.

The F.I.R.E. Program is intended to promote volunteer participation and operational readiness while maintaining compliance with applicable federal and state laws governing volunteer emergency responders.

This document establishes the official Plan document governing the administration of the F.I.R.E. Program.

II. Effective Date and Plan Year

- A. This Plan becomes effective upon adoption by the Tooele City Council.
- B. The Plan Year is July 1 through June 30 of each fiscal year.
- C. Annual incentive payments are calculated following the close of the Plan Year and paid during August at a time determined by the City based upon payroll processing capabilities.
- D. No participant has a vested right to any payment until all eligibility requirements have been satisfied and the incentive payment has been processed through payroll.

III. Funding

Each fiscal year, the Tooele City Council may appropriate funds for the F.I.R.E. Program. The amount appropriated constitutes the annual F.I.R.E. Incentive Payment Pool available for distribution to eligible volunteer firefighters. The City Council reserves the right to increase, decrease, suspend, or discontinue funding for future Plan Years. No participant has a contractual right to any future funding or

benefit under this Plan.

IV. Eligible Participants

- A. Participation in the F.I.R.E. Program is limited to individuals who:
 - 1. Are classified as Active First-Class Volunteer Firefighters of the Tooele City Fire Department;
 - 2. Remain in active status through the final day of the Plan Year; and,
 - 3. Meet all requirements established by this Plan.
- B. The following individuals are not eligible to participate:
 - 1. Probationary Volunteer Firefighters, except:
 - a) Probationary members may earn and accumulate Service Points for attendance and participation in Firefighter I and Firefighter II certification programs.
 - b) However, no incentive payment will be made unless the member achieves Active First-Class Volunteer status and otherwise becomes eligible before the end of the applicable Plan Year.
 - 2. Senior Volunteers;
 - 3. Retired Volunteers;
 - 4. Civilian Volunteers;
 - 5. Paid City Employees including Firefighters; or,
 - 6. Any volunteer receiving a leadership stipend from the City, including but not limited to Assistant Chiefs, Battalion Chiefs, Captains, or other set stipend-paid positions.

V. Service Points ("Points")

- A. The F.I.R.E. Program utilizes a Service Points ("Points") system to calculate volunteer response and engagement. Points may be awarded for activities including, but not limited to:
 - 1. Emergency response;
 - 2. Training attendance;
 - 3. Department meetings;
 - 4. Community outreach activities;
 - 5. Public education events;
 - 6. Department projects;
 - 7. Completion of certifications or credentialing programs;

8. Participation in medical, wellness, and mental health services that are specifically required, arranged, or sponsored by the Department;
9. Equipment maintenance activities;
10. Administrative support activities; and,
11. Other volunteer services approved by the Fire Chief.

B. The Fire Chief will establish a Points Schedule for each Plan Year and make the Points Schedule available to all eligible volunteer firefighters. If a Points Schedule is not established for a new Plan Year, the Points Schedule from the immediately preceding Plan Year will remain in effect. The Fire Chief may modify the Points Schedule from one Plan Year to the next as operational needs warrant. Once established for a Plan Year, the Points Schedule and its assigned point values remain in effect for the duration of that Plan Year and shall not be modified retroactively. The Points Schedule identifies:

1. Eligible activities;
2. Service Point values assigned to each activity;
3. Documentation requirements; and,
4. Any limitations or special conditions applicable to Points awarded.

C. Extraordinary Circumstances Point Provision

The Fire Chief may authorize a temporary adjustment to an established Point value when extraordinary circumstances create an operational need that is substantially beyond the conditions normally contemplated when the annual Points Schedule was established.

An Extraordinary Circumstance Point Adjustment may be used when an emergency incident, extended operation, significant community event, or other unusual circumstance requires additional volunteer participation, extended response capability, or sustained departmental support beyond normal expectations.

Any adjustment under this provision shall:

1. Apply only to an established activity, response category, assignment, or services already identified in the Points Schedule;
2. Be limited to no more than double (2 times) the established activity point value (i.e. active fire is normally 2 points and may be temporarily increased to up to 4 points because it has extended beyond 24 hours and volunteer response has reached unsafe levels);
3. Be established prospectively and may not increase points for activities completed before the adjustment was communicated; and,
4. Apply uniformly to all eligible volunteers who perform the designated activity during the identified adjustment period.

The Fire Chief shall document the reason for the adjustment, the activity or assignment affected, the effective dates or duration of the adjustment, and the adjusted point value. The adjustment shall remain in effect only for the period necessary to address the extraordinary circumstance.

This provision shall not be used to modify points retroactively, reward individual performance, or circumvent the annual Points Schedule or the Plan's allocation methodology.

- D. The Points Schedule is incorporated into this Plan by reference and need not be adopted separately by the City Council.

VI. Points Recording, Verification, Dispute Procedure, Retroactive Adjustments

- A. Points will be recorded through the City's approved Time Collection Processing (TCP) system and associated mobile application. Point values are awarded based on approved activity type without regard to actual hours spent.
- B. Volunteer firefighters are responsible for:
 - 1. Reviewing the Points Schedule and understanding the Point values applicable to their participation during the Plan Year;
 - 2. Recording their Points in the City's designated tracking system no less frequently than weekly, unless otherwise authorized by the Fire Department;
 - 3. Reviewing and verifying the accuracy of all Point entries attributed to them;
 - 4. Approving entries submitted on their behalf;
 - 5. Submitting any disputes or requested corrections within seven (7) calendar days after becoming aware, or reasonably should have become aware, of the disputed entry or point determination. For activities occurring at or near the end of the Plan Year, including emergency responses or other service activities occurring on June 30, disputes or corrections must be submitted no later than seven (7) calendar days following the end of the Plan Year to allow sufficient time for final review and verification before the annual Incentive Payment calculation is completed; and,
 - 6. Failure to timely record, review, or approve Point entries may result in the activity not being included in the annual incentive calculation.

C. Designed members of leadership team are responsible for:

1. Ensuring that the activity occurred and that the volunteer firefighter participated in the activity;
2. Verifying that the Point values requested corresponds with the approved annual Service Points Schedule;
3. Entering Points for designated emergency response activities;
4. Reviewing and approving accurate and properly supported Point entries;
5. Denying or editing entries that are inaccurate, unsupported, or otherwise ineligible, documenting the reason for the determination within the tracking system, and communicating the decision to the volunteer firefighter; and,
6. Investigating and making a determination on Points disputes under their review.

D. Dispute Procedure

1. Informal Resolution

Prior to initiating a formal appeal, the volunteer firefighter is encouraged to discuss the dispute directly with the reviewing supervisor in an effort to resolve the matter informally. Many disputes result from misunderstandings, duplicate entries, incorrect Point values, or incomplete documentation and may be resolved without further review.

2. Formal Appeal

If the dispute is not resolved informally, the volunteer firefighter may submit a written appeal to the next level of supervision within seven (7) calendar days after receiving notice of the denial or modification, up to the Fire Chief who issues a final administrative determination. At each review step, the respective member of the supervisory team may:

- Uphold the original determination;
- Modify the Point entry or value;
- Approve the Point entry; or
- Return the matter for additional investigation.

E. Retroactive adjustments or additions are generally not made after established approval deadlines, except to correct administrative errors identified by the City.

VII. Calculation of Incentive Payments

A. Following the close of the Plan Year, the City will determine:

1. The total number of Points earned by all eligible volunteer firefighters; and,
2. The total amount available within the annual F.I.R.E. Incentive Pool.

- B. A volunteer firefighter's incentive percentage will be calculated by dividing the participant's total eligible Points by the total eligible Points earned by all eligible participants. Example:

Total Eligible Points Earned by All Participants: 1,000

Participant Points Earned: 75

Participant Percentage: $75 \div 1,000 = 7.5\%$

- C. The volunteer firefighter's incentive payment equals that percentage multiplied by the annual F.I.R.E. Incentive Pool. Example:

Incentive Pool: \$100,000

Participant Share: 7.5%

Incentive Payment: \$7,500

- D. Only Points earned by eligible participants are included in the calculation.
- E. Points earned by individuals who are not eligible for payment are excluded from both the participant and group point totals.
- F. Points may not be banked or carried over from one Plan Year to another Plan Year.

VIII. Maximum Incentive

- A. To preserve the volunteer nature of service and maintain compliance with applicable Fair Labor Standards Act guidance concerning nominal fees paid to volunteers, no participant shall receive more than \$9,000 under the F.I.R.E. Program for a Plan Year.
- B. The City may periodically review and adjust this limit based upon changes in compensation data, legal guidance, or operational needs.
- C. Any funds remaining as a result of the application of the maximum benefit limitation shall be redistributed among remaining eligible participants in accordance with the Plan's allocation formula.

IX. Separation from Service

- A. A volunteer firefighter who resigns, moves to senior status, retires, is terminated, becomes inactive, loses eligibility, separates service as a requirement with the Utah Retirement System plan requirements, or

otherwise separates from volunteer firefighter service before the final day of the Plan Year will forfeit all rights to any F.I.R.E. incentive payment for that Plan Year.

- B. No prorated, accrued, or partial payment may be made.
- C. Any Points earned by an ineligible participant are excluded from the Plan's final allocation calculations.

X. Payroll Administration and Tax Reporting

- A. All payments are to be processed through the City's payroll system and established payroll administration procedures.
- B. Participation in the F.I.R.E. Program requires eligible volunteer firefighters to be established within the City's payroll system for the limited purpose of processing incentive payments and complying with applicable federal and state payroll, tax reporting, withholding, verification, and record keeping requirements. Processing an incentive payment through the City's payroll system and complying with applicable payroll laws does not create an employment relationship, alter the participant's status as a volunteer firefighter, or entitle the participant to wages, employee benefits, or any rights or privileges afforded to City employees.
- C. Eligible volunteers shall complete payroll documentation, including:
 - 1. Form I-9 and E-verify process
 - 2. Form W-4
 - 3. Direct Deposit Authorization
 - 4. New Hire Reporting requirements
 - 5. Any other documentation required by law or City policy.
- D. Direct deposit is required as a condition of receiving payment under this Plan. Payment statements will be delivered by e-mail to the address on file with the Tooele City HR Department as a password protected document.
- E. Payments are subject to:
 - 1. Federal income tax withholding
 - 2. State income tax withholding
 - 3. FICA taxes
 - 4. Internal Revenue Code Section 139B
 - a) Tooele City will administer the F.I.R.E. Program in accordance with Internal Revenue Code Section 139B, which provides a federal income tax exclusion for certain qualified benefits provided to volunteer firefighters. Section 139B generally permits an exclusion from federal gross income of up to fifty dollars (\$50) per month of

qualified volunteer service, not to exceed six hundred dollars (\$600) during a calendar year, subject to the requirements and limitations of applicable federal law, and as amended.

- b) Because the F.I.R.E. Program operates on the City's fiscal year (July 1 through June 30) while Section 139B is administered on a calendar-year basis, Tooele City will determine each volunteer firefighter's eligible exclusion by evaluating completed months of active volunteer service during the current calendar year and projecting anticipated active service through the remainder of that calendar year for payroll administration purposes. Incentive payments will be processed using separate payroll earnings codes to distinguish the portion eligible for the Section 139B exclusion from amounts subject to standard payroll tax withholding.
- c) If a volunteer firefighter does not remain in active volunteer firefighter service for the projected period used to calculate the Section 139B exclusion, Tooele City will make any payroll corrections necessary to comply with applicable federal tax requirements. Such corrections may include retroactive adjustment of the taxable and non-taxable portions of the incentive payment, additional tax withholding, correction of payroll records, or recovery of any amounts owed to the City as a result of the adjustment. Volunteers shall cooperate with the City in resolving any required payroll or tax adjustments.
- d) To the extent Utah income tax law conforms to the federal income tax treatment provided under Internal Revenue Code Section 139B, Tooele City will administer Utah state income tax withholding in the same manner as federal income tax withholding for payments made under the F.I.R.E. Program.

- 5. If applicable:
 - a) Court-ordered garnishments;
 - b) Tax levies; and
 - c) Any other deductions required by law.

- F. Participants will receive annual tax reporting on Form W-2 or such other tax reporting form as required by applicable law.

XI. Plan Administration

- A. The Fire Chief is responsible for administration of the F.I.R.E. Program, including:
 - 1. Establishing and publishing annual Point Schedules;
 - 2. Providing top level approval of Point records;
 - 3. Interpreting Plan provisions;
 - 4. Recommending administrative procedures; and
 - 5. Coordinating annual calculations and payment with the

HR/payroll Department.

- B. The City reserves the right to interpret, amend, suspend, or terminate this Plan at any time. If the Plan is suspended or terminated during a Plan Year, the City may determine whether Incentive Payments will be prorated based upon the period of time the Plan was in effect, available funding, and other applicable factors. Any Incentive Payments issued under a suspended or terminated Plan shall be calculated and administered in accordance with the City's determination and applicable law.
- C. All determinations made by the City concerning eligibility, point calculations, payment calculations, and Plan administration are final.

XII. Fair Labor Standards Act Analysis – Volunteer Status

Points are assigned without regard to the amount of time required to complete a particular activity, and the annual incentive is determined by each participant's proportional share of the total participation Points earned by eligible volunteers. In establishing this Plan, the City considered the guidance contained in 29 C.F.R. § 553.106 regarding nominal fees paid to volunteers and has established a maximum annual incentive intended to remain below the Department of Labor's general guidance that nominal fees ordinarily should not exceed approximately twenty percent (20%) of the compensation that would otherwise be paid to a full-time employee performing comparable services.

XIII. Utah Volunteer Government Workers Act

In establishing this Plan, the City considered the provisions of Utah Code, Chapter 20, the Utah Volunteer Government Workers Act, together with applicable Fair Labor Standards Act (FLSA) guidance regarding nominal fees paid to volunteers. The City has established a maximum annual incentive intended to remain well below the aggregate nominal fee threshold recognized under the FLSA. The Utah Volunteer Government Workers Act provides that volunteers are considered government employees only for the limited purposes specifically identified in the Act, including workers' compensation coverage, operation of government-owned vehicles or equipment, and governmental liability protection and indemnification. The Act does not establish volunteers as employees for general employment or employee benefit purposes.

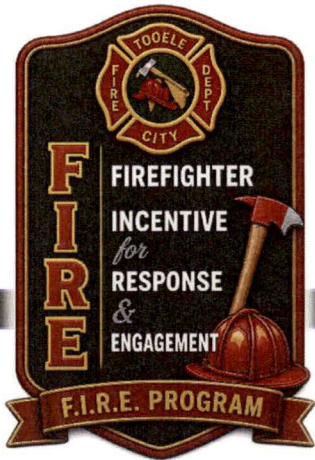
XIV. Utah State Retirement System Elective Salary Reductions

In establishing this Plan, the City declares that incentive payments made under this Plan are volunteer stipends and not wages paid to an employee for services performed in an employment relationship. Although these payments are processed through the City's payroll system for tax reporting and withholding purposes, such processing does not create employee status or eligibility for employee benefit programs. Accordingly, volunteer stipends are not eligible compensation for participation through this Plan in elective salary reduction programs, including 401(k), 457(b), or other employee benefit plans. Consistent with the Utah Volunteer Government Workers Act, volunteers are

not considered government employees for employee benefit purposes except where expressly provided by law.

XV. No Employment Relationship, Contract, or Property Interest in Service

- A. Nothing contained in this Plan shall be construed as creating an employment relationship between Tooele City and any volunteer firefighter.
- B. Participation in the Plan does not create a contract of employment, guarantee continued volunteer status, property interest in service, due process rights, or establish any vested right to future benefits.



Service Points Matrix

2026-2027 Plan Year

Effective: July 1, 2026

Service Points are awarded for services to Tooele City and exclude services to the Tooele Volunteer Firefighter Association.

Service Type & Examples	Points
Alarm/Standard Incident (1st Alarm Scenario) Fire or CO2 Alarm	1 Point
Moderate Incident (2nd Alarm Scenario) - Typical commitment of department personnel, apparatus, or specialized resources - Single alarm structure fire - Normal command structure - Routine motor vehicle collision response including standard vehicle stabilization, extrication activities, and scene support - Routine hazardous materials response	2 Point
Major Incident (3rd Alarm Scenario) - Significant commitment of department personnel, apparatus, or specialized resources - Establishment or expansion of an incident command structure beyond normal operations - Deployment of relief crews or additional staffing rotations - Requests for mutual aid resources or outside agency support - Sustained emergency operations requiring multiple operational periods, additional volunteer staffing to maintain emergency readiness while incident continues - Major motor vehicle response including extended scene operations, mass casualty circumstances - Large scale hazardous materials response	3 Point
Training / Meeting (Per Session)	1 Point
Fire Prevention Functions	1 Point
Special Ops Teams – Training, or Response to Mutual Aid Call Outside Tooele City	1 Point
Station Work - Department leadership-initiated request to perform work at a fire station.	1 Point

Service Type & Examples	Points
Location Staging Assignment - Dispatch or department leadership-initiated request to report to and remain at a designated location. • Reporting to a designated staging area during a significant incident while awaiting assignment or further instructions • Remaining at or near an incident location during a hazardous situation, such as a bomb threat, suspicious package investigation, hazardous materials incident, or other law enforcement-supported emergency, where firefighters are present and ready to respond if conditions require • Reporting to a fire station or alternate response location to maintain emergency coverage when other department resources are committed to an active incident • Reporting to a predetermined location during a large-scale emergency, disaster response, or community event where additional emergency resources must be immediately available • Being assigned to a specific location to provide rapid deployment capability, emergency support, or relief staffing during an ongoing incident <i>If a volunteer firefighter is assigned to a Location Staging Assignment and is subsequently activated to perform a separate Incident response, the volunteer firefighter may receive both the Location Staging Assignment points and the applicable response points. The purpose of awarding both point values is to recognize two distinct Service Points: (1) the commitment to report to and remain at a designated location in support of emergency readiness; and (2) the additional service provided when the firefighter is activated for an emergency response or operational assignment.</i>	1 Point
Medical, Wellness, and Mental Health Services - Participation in medical, wellness, and mental health services that are specifically required, arranged, or sponsored by the Tooele City Fire Department. This excludes any appointments provided as a result of worker's compensation claim where the costs or benefits associated with the service are otherwise covered through the City's workers compensation insurance provider; and medical evaluation required because of conditions unrelated to the volunteer's service with the Tooele City Fire Department, even if required by the Department. • Cancer screenings provided pursuant to Utah Code • Cardiopulmonary or physical fitness medical evaluations • Department-required preventive health examinations • Mental health services or meetings related to service with the Fire Department including critical incident debriefings, peer support activities, and appropriate follow-up • Counseling related to a department incident or emergency response	2 Points
Extraordinary Circumstances Point Provision	Up to 2x the above designated Point value subject to Plan's Extraordinary Circumstances Provision