

RESOLUTION No. 2026-02

A RESOLUTION OF THE BOARD OF TRUSTEES OF THE NORTH TOOELE FIRE PROTECTION DISTRICT AUTHORIZING ADOPTION OF AN UPDATED UTAH RETIREMENT SYSTEMS DEFINED CONTRIBUTION SERVICE PLAN AND EXTENDING EMPLOYER MATCHING CONTRIBUTIONS TO ALL AUTHORIZED SAVINGS PLAN OPTIONS

WHEREAS, the North Tooele Fire Protection District (“District”) recognizes the importance of offering comprehensive and competitive retirement savings options to support employee financial security, recruitment, and retention; and

WHEREAS, the District participates in retirement benefit programs administered by Utah Retirement Systems (“URS”), including participation in the Firefighters Retirement System and the Public Employees Retirement System, as authorized under Utah Code Title 49; and

WHEREAS, the District also participates in URS-administered defined contribution savings plans as supplemental retirement benefits for eligible employees; and

WHEREAS, Utah Retirement Systems has made available updated Defined Contribution Savings Plan options, including Roth 401(k) and Roth 457(b) plans, which require participating employers to formally adopt an updated Service Agreement to authorize employee participation; and

WHEREAS, the Board of Trustees previously authorized employer matching contributions for eligible employees participating in URS 401(k) and 457(b) plans pursuant to Resolution No. 2025-14; and

WHEREAS, the Board of Trustees desires to continue the existing employer matching contribution and extend its applicability to all authorized URS Defined Contribution savings plan options, including both traditional and Roth plans, as permitted by law and URS plan rules; and

WHEREAS, the adoption of additional URS defined contribution savings plan options does not modify, replace, or supersede the District’s participation in the Firefighters Retirement System or the Public Employees Retirement System, but is intended solely to provide supplemental retirement savings opportunities to eligible employees;

NOW, THEREFORE, BE IT RESOLVED by the Board of Trustees of the North Tooele Fire Protection District that:

1. The District hereby approves and adopts the updated Utah Retirement Systems Defined Contribution Service Agreement, including authorization for eligible employee participation in the following plans, as applicable:
 - 401(k)
 - Roth 401(k)
 - 457(b)
 - Roth 457(b)

2. This Resolution amends and clarifies Resolution 2025-14 to specify that employer matching contributions are calculated as one hundred percent (100%) of employee elective deferrals up to a maximum of two percent (2%) of eligible compensation per pay period, combined across all authorized 401(k), Roth 401(k), 457(b), and Roth 457(b) plans. Nothing herein shall alter matching contributions properly made prior to the effective date of this amendment.
3. The employer matching contribution shall continue to be calculated as a percentage of the employee's gross annual salary, up to a maximum of two percent (2%), and shall require equivalent employee contributions to receive the full match, consistent with prior Board approval. This resolution shall take immediate effect upon its adoption and approval.
4. The employer matching contribution shall continue to be calculated as one hundred percent (100%) of employee elective deferrals up to a maximum of two percent (2%) of eligible compensation per pay period, combined across all authorized 401(k), Roth 401(k), 457(b), and Roth 457(b) plans. Matching contributions shall require equivalent employee elective deferrals to receive the full match and shall be subject to applicable plan provisions and Internal Revenue Code limitations. Choose one of these sections based on how we define the 2% match.
5. This resolution shall be interpreted consistently with and implemented in conjunction with the District's Retirement Benefits Procedures and Deferred Savings Plan Procedures, as amended.
6. The Administrative Chief is hereby authorized to execute all necessary documents, including the Utah Retirement Systems Defined Contribution Service Agreement, and to take all administrative actions required to implement this resolution and coordinate its administration with Utah Retirement Systems.
7. The benefits authorized by this resolution shall be applied prospectively only, effective on the date accepted by Utah Retirement Systems, and shall not be applied retroactively.
8. The provisions of this resolution shall remain in effect unless amended or rescinded by subsequent action of the Board of Trustees.

ADOPTED AND APPROVED this 18th day of February, 2026.

AYES:

NAYES:

ABSENT:

ATTEST:

Cassandra Ray
Administrative Chief
North Tooele Fire District

Rick Pollock
Board Chair
NTFD Board of Trustees