RESOLUTION NO. 84-26

A RESOLUTION ESTABLISHING A LENGTH OF SERVICE AWARD PROGRAM FOR VOLUNTEER FIREFIGHTERS OF THE DYERSVILLE FIRE DEPARTMENT, ADOPTING PROGRAM GUIDELINES, AND AUTHORIZING THE CITY ADMINISTRATOR TO APPLY FOR STATE MATCHING FUNDS AND EXECUTE PROGRAM DOCUMENTS

WHEREAS, Iowa Code section 100B.51 authorizes the governing body of a municipality to establish a length of service award program for volunteer firefighters, as defined in Iowa Code section 85.61, which provides length of service awards as described in section 457(e)(11) of the Internal Revenue Code and is designed to treat those awards as a tax-deferred benefit; and.

WHEREAS, Iowa Code section 100B.51 further requires the governing body, in consultation with the chief of the fire department serving the municipality, to adopt guidelines providing for eligibility requirements, minimum vesting requirements, distribution requirements, and such other guidelines as are necessary to operate the program; and.

WHEREAS, Iowa Code section 100B.52 establishes a length of service award program grant fund, administered by the Iowa Economic Development Authority under 261 Iowa Administrative Code chapter 21, which provides state matching funds to municipalities that have established a program by resolution or ordinance of the governing body, not to exceed five hundred dollars ($500) per participant per year, subject to available funding; and,

WHEREAS, the Dyersville Fire Department, in consultation with the Fire Chief, has prepared the Dyersville Fire Department LOSAP Program, attached to this Resolution as Exhibit A, which establishes a point-based annual participation requirement, vesting requirements, a July 1 through June 30 program year, and the funding structure for individual member accounts; and,

WHEREAS, the City Council finds that the program described in Exhibit A will support the recruitment and retention of volunteer firefighters and will help the Dyersville Fire Department maintain the membership needed to serve the community; and,

WHEREAS, the City's Fiscal Year 2027 budget includes twenty thousand dollars ($20,000) for the City's contribution to the program, which is sufficient to fund a contribution of five hundred dollars ($500) for each of the Department's forty (40) current members; and,

WHEREAS, the City Council wishes to establish the program now so that the City may apply for state matching funds during the Iowa Economic Development Authority's next application period.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF DYERSVILLE, IOWA, AS FOLLOWS:

SECTION 1. Program Established. A Length of Service Award Program for volunteer firefighters of the Dyersville Fire Department is hereby established, and the Dyersville Fire Department LOSAP Program attached as Exhibit A is hereby adopted as the guidelines for the program.

SECTION 2. Dedicated Account. The City Administrator, in consultation with the Fire Chief, is directed to establish a dedicated account for the sole purpose of funding and managing the program, structured to provide length of service awards as described in section 457(e)(11) of the Internal Revenue Code, as required by Iowa Code section 100B.51 and 261 Iowa Administrative Code chapter 21. This account shall serve as the designated account described in Exhibit A.

SECTION 3. City Contribution Subject to Appropriation. The City's contribution to the program shall be made on behalf of each member who meets the requirements of Exhibit A for a program year, in the amount stated in Exhibit A, and is subject to appropriation by the City Council in the City's annual budget for each fiscal year. Nothing in this Resolution or in Exhibit A obligates the City to contribute any amount in a fiscal year beyond the amount the City Council appropriates for that fiscal year.

SECTION 4. Authorization to Apply and Execute Documents. The City Administrator is authorized to sign and apply to the Iowa Economic Development Authority for state matching funds, and to sign the resulting grant agreement, certifications, and any other documents required to receive and administer those funds. The City Administrator is further authorized to sign the agreements, plan documents, and other documents necessary to establish and administer the dedicated account described in Section 2 with an account provider selected by the Fire Chief and the City Administrator as provided in Exhibit A, provided that the account meets the requirements of Iowa Code and section 457(e)(11) of the Internal Revenue Code.

SECTION 5. Effective Date. This Resolution shall be in full force and effect from and after its passage and approval.

PASSED AND APPROVED this ___ day of _____, 2026.

_____
Jeff Jacque, Mayor

ATTEST:

_____
Tricia L. Maiers, City Clerk

EXHIBIT A

Dyersville Fire Department LOSAP Program

Purpose:

This IFA Length-of-Service Award Program (LOSAP) is designed to support the recruitment and retention of volunteer firefighters. This program provides a retirement benefit for volunteer firefighters who are vested in the department. The purpose is to bring young volunteers into the fire service and to keep them involved for a reasonable length of time.

Program:

The program is based on a point system. Each member is required to receive a minimum of 45 points per year. These points are earned by attending meetings, training, calls, and special events that the department is involved in. Every year the member meets their requirements, they will receive funds provided by the State of Iowa and the City of Dyersville. These funds will be put in an individual account for each member. At each member's retirement, if they are fully vested, the funds will be released to that member.

Funding:

The funds will be provided by the State of Iowa and the City of Dyersville. The State has agreed to a dollar-for-dollar match with the city, up to $500 per year. The city will provide $500 per member each year. Each member will be eligible for a total of $ 1,000 per year to be deposited into their designated account. If a member does not meet the point requirements each year, the funds will be returned to the state and the city. If a member does not become vested before they retire from the Dyersville Fire Department, the funds will also be returned to the state and the city.

Points:

Each member can earn points each year. The points will be based as follows, with a minimum in each category.

Category	Points Possible	Minimum Points Required
Meetings	12	9
Calls	Approximately 100	10
Training	36	20
County Meetings	12	1
Extra Duties	Points to be determined by assignment	5
Total	160+	45

Extra Duties consist of: County Meetings, Public Education Events, Controlled Burns, Extra Outside Training, and Extra Duties Determined by the Chief.

Vesting:

All members must be fully vested when they retire from the DFD to receive their LOSAP funds. A member will be considered fully vested after 5 years of service to the DFD, unless they have 10 years of total service first.

Program Year:

The program year will run from July 1st to June 30th.

Designated Account:

Each member will be set up with an account to be determined by the Fire Chief and the City Administrator.