

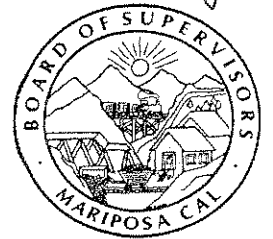


COUNTY of MARIPOSA

P.O. Box 784, Mariposa, CA 95338 (209) 966-3222

LYLE TURPIN, CHAIR
DIANNE A. FRITZ, VICE CHAIR
BRAD ABORN
JANET BIBBY
BOB PICKARD

DISTRICT II
DISTRICT IV
DISTRICT I
DISTRICT III
DISTRICT V



Policy Book

MARIPOSA COUNTY BOARD OF SUPERVISORS

MINUTE ORDER

TO: JIM WILSON, Fire Chief

FROM: MARGIE WILLIAMS, Clerk of the Board *MW*

SUBJECT: Request Clarification of a Compensation Process of the Board for the Following:

1. Clarify Mariposa County Fire Department (MCFD) Member Status as "Volunteer" while Acknowledging the IRS Notice of Determination that they are Employees for the Purpose of Payroll Taxes Only
2. Authorize Compensation to MCFD Members Based on the Hourly Rate of the Applicable Annual Agency Operating Plan Less 2.25 Percent to Replace the Employer's Expenses
3. Authorize the Auditor to Compensate MCFD Members Pre-reimbursement or Post-reimbursement of Receiving Compensation from the Applicable Agency.
4. Instruct MCFD to Forward Annual Operating Plan Compensation Rates to County Auditor and the Personnel Office at the Beginning of Each Year
5. Instruct MCFD to Forward Copies of Billing Statements to County Auditor at the Time of Billing

RESOLUTION 08-401

THE BOARD OF SUPERVISORS OF MARIPOSA COUNTY, CALIFORNIA

ADOPTED THIS Order on August 19, 2008

ACTION AND VOTE:

Jim Wilson, Fire Chief;

Request Clarification of a Compensation Process of the Board for the Following:

1. Clarify Mariposa County Fire Department (MCFD) Member Status as "Volunteer" while Acknowledging the IRS Notice of Determination that they are Employees for the Purpose of Payroll Taxes Only
2. Authorize Compensation to MCFD Members Based on the Hourly Rate of the Applicable Annual Agency Operating Plan Less 2.25 Percent to Replace the Employer's Expenses
3. Authorize the Auditor to Compensate MCFD Members Pre-reimbursement or Post-reimbursement of Receiving Compensation from the Applicable Agency.
4. Instruct MCFD to Forward Annual Operating Plan Compensation Rates to County Auditor and the Personnel Office at the Beginning of Each Year
5. Instruct MCFD to Forward Copies of Billing Statements to County Auditor at the Time of Billing

BOARD ACTION: Discussion was held with Jim Wilson, Rick Benson and Chris Ebie relative to the compensation process for the volunteer fire fighters. Supervisor Bibby asked about the disbursement of revenues received for the vehicles; and she was advised that only the sedans have a depreciation account,

otherwise the revenues go to the Fire budget. Discussion was held relative to the out-of-state volunteers and Jim Wilson advised that an item will be coming to the Board to address that matter separately.

Input from the public was provided by the following:

Ruth Catalan asked whether the County receives total reimbursement, and was advised that it does.

Paul Chapman asked if Chair Turpin will recuse himself from voting on this matter as he feels his son will benefit from this.

Further discussion was held. (M)Pickard, (S)Fritz, Res. 08-401 was adopted: 1) clarifying Mariposa County Fire Department (MCFD) member status as "volunteer" while acknowledging the IRS Notice of Determination that they are employees for the purpose of payroll taxes only; 2) authorizing compensation to MCFD members based on the hourly rate of the applicable Annual Agency Operating Plan less 2.25 Percent to replace the employer's expenses; 3) authorizing the Auditor to compensate MCFD members pre-reimbursement of receiving compensation from the applicable agency; 4) instructing MCFD to forward Annual Operating Plan Compensation Rates to the County Auditor and the Personnel Office at the beginning of each year; and 5) instructing MCFD to forward copies of billing statements to the County Auditor at the time of billing. Supervisor Bibby stated she supports the post-reimbursement of receiving compensation from the applicable agency. Ayes: Aborn, Turpin, Fritz, Pickard; Noes: Bibby.

Cc: Chris Ebie, Auditor
Sandi Laird, Personnel
Board of Supervisors Policy Book
File

DEPARTMENT: Fire Protection

BY: Jim Wilson, Fire Chief
PHONE: 966-4330

RECOMMENDED ACTION AND JUSTIFICATION:

The Board should clarify a compensation process that includes the following:

- 1 Clarify MCFD member status as "volunteer" while acknowledging the IRS Notice of Determination that they are employees for the purpose of payroll taxes only
- 2 Authorize compensation to MCFD members based on the hourly rate of the applicable Annual Agency Operating Plan less 2.25 percent to replace the Employer's expenses (sample USFS rate schedule attached)
- 3 Authorize the Auditor to compensate MCFD members either pre-reimbursement or post-reimbursement of receiving compensation from the applicable agency.
- 4 Instruct MCFD to forward Annual Operating Plan compensation rates to County Auditor at the beginning of each year *and the Personnel Office*
- 5 Instruct MCFD to forward copies of billing statements to County Auditor at the time of billing

Please reference the attached memorandum for additional information.

BACKGROUND AND HISTORY OF BOARD ACTIONS:

Previous methods of reimbursing volunteers has been done through internal department procedures. With the increase of volunteers responding through Federal Incident Management Teams and as mutual aid in strike teams to other areas within the State, it has become necessary to receive Board direction on the reimbursement process.

ALTERNATIVES AND CONSEQUENCES OF NEGATIVE ACTION:

If the process were appreciably altered or eliminated it would be demoralizing and adversely affect department morale, membership and participation. Absent pass-through compensation, many of MCFD's members may respond to mutual aid incidents but then insist on returning home after the mandated two-hour time frame.

Financial Impact? (x) Yes () No	Current FY Cost: \$	Annual Recurring Cost: \$
Budgeted In Current FY? (x) Yes () No () Partially Funded		
Amount in Budget: \$		List Attachments, number pages consecutively
Additional Funding Needed: \$		1-2: Memo of Background and History
Source:		3-5: 2008 USFS Equipment and Firefighter Rate Chart
Internal Transfer		
Unanticipated Revenue	<u> x </u> 4/5's vote	
Transfer Between Funds	<u> </u> 4/5's vote	
Contingency	<u> </u> 4/5's vote	
() General () Other		

CLERK'S USE ONLY:

Res. No. 08-401 Ord. No. _____
 Vote - Ayes: 4 Noes: Bobby
 Absent: _____
 Approved
 Minute Order Attached () No Action Necessary

COUNTY ADMINISTRATIVE OFFICER:

Requested Action Recommended
 No Opinion
 Comments:

The foregoing instrument is a correct copy of the original on file in this office.

Date: _____
 Attest: MARGIE WILLIAMS, Clerk of the Board
 County of Mariposa, State of California
 By: _____
 Deputy

CAO: 

MARIPOSA COUNTY FIRE DEPARTMENT

Jim Wilson
Fire Chief

P. O. Box 162
Mariposa, CA 95338
PHONE 209-966-4330 FAX 209-966-0252

Jim Middleton
Deputy Fire Chief

Everyone Goes Home

Memo

Date: August 19, 2008

To: Board of Supervisors

From: Jim Wilson, Fire Chief

RE: Validate Pass-Through Compensation Process for MCFD Members

Issue: Following research by staff in County Administration, Auditor, and Fire departments no clear Board-approved policy or process for compensating Mariposa County Fire Department (MCFD) members for mutual aid wages can be identified. The procedure currently in use has evolved over the past two decades and was apparently done through internal department procedures.

History: MCFD is compensated by mutual aid agencies for equipment rental and member time while participating on incident assignments. The compensation rates for both equipment and personnel are determined through each agency's Annual Operating Plan. Staff in County Fire budgets each year for both anticipated revenue and pass-through compensation to members.

MCFD members are classified as volunteers by Mariposa County but have been determined by the Internal Revenue Service (IRS) to be employees for the purpose of payroll taxes only. The Auditor withholds and processes all applicable payroll taxes. The employer's share of payroll taxes is 2.25 percent of each member's total compensation.

MCFD receives mutual aid funding from three different sources:

1. Cal Fire MMU for in-County response to local incidents
2. California OES for in-State large incidents
3. Federal Government for USFS or NPS incidents

Per the terms of the Annual Operating Plans, in addition to personnel compensation and equipment rental, MCFD charges from 15-to-16.59 percent of the total invoice for Administration Fees.

According to department internal documents, since the early-1990s Mariposa County has been processing personnel compensation through to MCFD's members when the County received the funding. Originally, members received compensation only after the County receiving reimbursement. However, collective memory recalls that, following a MCFD member complaint, a Board member(s) requested the system be altered to facilitate immediate payment. While that process was changed, no formal Board action can be located to validate past practice.

The equipment rental portion of the mutual aid compensation remains with MCFD as "Assistance by Hire" revenue. Reimbursement from mutual aid agencies varies but averages

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Everyone Goes Home

approximately six weeks from time of invoice. Due to the greater number of volunteers and their status (Division Chief, Battalion Chief, etc.), the amount of reimbursement to the volunteers can be quite large during any given month dependent upon fire activity. Most recently, because of the large fires throughout the State, county volunteers received almost \$200,000 for the month of July. Reimbursement to the County General Fund is anticipated in three to four weeks. It is important to note, that Mariposa County has always received reimbursement and that MCFD invoices all agencies at the conclusion of each incident.

Requested Board Action: The Board should clarify a compensation process that includes the following:

1. Clarify MCFD member status as "volunteer" while acknowledging the IRS Notice of Determination that they are employees for the purpose of payroll taxes only
2. Authorize compensation to MCFD members based on the hourly rate of the applicable Annual Agency Operating Plan less 2.25 percent to replace the Employer's expenses (sample USFS rate schedule attached)
3. Authorize the Auditor to compensate MCFD members either pre-reimbursement or post-reimbursement from receiving funding from the applicable agency.
4. Instruct MCFD to forward Annual Operating Plan compensation rates to County Auditor and County Personnel at the beginning of each year
5. Instruct MCFD to forward copies of billing statements to County Auditor at the time of billing

Program Importance: The overwhelming majority of MCFD emergency responses are mitigated in a short period of time by volunteer members and without compensation. There are, however, a very small number each year that become very large incidents when, upon agency request, MCFD receives compensation for personnel and equipment. They are usually extended events, sometimes lasting for up to two weeks each.

Over the past two decades, this pass-through compensation process has become a vital volunteer recruitment and retention program. While our membership remains all-volunteer, many have come to depend upon some level of pass-through compensation, especially in these tough economic times. Many are self-employed and sacrifice income in order to participate with large, extended incidents. Some must take time off from their jobs using comp, sick, or annual leave time. In their own way, each sacrifices time and income to represent Mariposa County in completing our mutual aid obligation.

Historically, they have received the pass-through personnel compensation to off-set those sacrifices as well as augment their income. The pass-through compensation has not financially impacted MCFD's budget beyond staff time to process invoices and timesheets.

If the process were appreciably altered or eliminated it would be demoralizing and adversely affect department morale, membership and participation. Absent pass-through compensation, many of MCFD's members may respond to mutual aid incidents but then insist on returning home after the mandated two-hour time frame.

SAMPLE

EQUIPMENT & FIREFIGHTER PAY RATES AND CLASSIFICATION

2008

PERSONNEL RATES:

Average Actual rates are established by the Salary Survey for the AGREEMENT FOR LOCAL GOVERNMENT FIRE SUPPRESSION ASSISTANCE TO FOREST AGENCIES (California Fire Assistance Agreement) for uses during large incidents are currently published at the time of the ANNUAL OPERATING PLAN (AOP) development. Rates are subject to change as periodically published at the time of the incident. In accordance with the definition and description of Assistance by Hire, costs incurred by DEPARTMENT in sending resources in response to requests from the FOREST SERVICE for assistance with Portal-to-Portal (from the time of dispatch until the time of return). DEPARTMENT shall develop rates by rank. These rates will be developed, agreed to in advance, and published annually and will be utilized in calculating the reimbursable cost to be billed to the FOREST SERVICE.

Administrative Personnel:	\$30.77 per hour
Firefighter:	\$23.86 per hour
Apparatus Engineer:	\$24.52 per hour
Engine Captain:	\$30.77 per hour
Co. Officer:	\$30.77 per hour
Battalion Chief:	\$38.67 per hour
Division Chief:	\$45.23 per hour
Deputy Chief:	\$47.97 per hour
Chief:	\$50.71 per hour

SAMPLE

The DEPARTMENT will bill in accordance with the rates established in the salary survey's Average Actual Rates or the rate letter. The DEPARTMENT will prepare a FSLA-5 (Record of Activities). The FSLA-5 and supporting documentation is the basis for reimbursement and invoice preparation. This form is provided by the FOREST SERVICE and is attached as Exhibit C to this agreement. The form (FSLA-5) must be signed by the responsible officer of the DEPARTMENT and by the FOREST SERVICE Incident Commander or Finance Chief and attached to the invoice. Invoices must identify Supporting PARTY name, address, and Taxpayer Identification Number, fire name, order and request number, and bill number and amount. Invoice supporting documentation must include description of services performed, period of services performed, and description of any applicable cost share agreements. Supporting documentation will itemize details of billing, listing personnel, equipment, travel and per-diem, aircraft, supplies and purchases as approved in the attached AOP. It will also include itemized deductions of fuel, oil maintenance and repair of equipment. OES F-42 (Emergency Activity Record) **will not** be used.

The DEPARTMENT will provide the Sierra National Forest Emergency Command Center (ECC) with a ROSS generated resource order for all off-unit resource assignment with

assignment dates. The DEPARTMENT will also provide the Sierra ECC with a list of employees identifying their current qualifications, including trainee positions. This list will be provided annually to the FOREST SERVICE with updates to the list accepted throughout the year.

ENGINES

Minimum FIRESCOPE Standards for Types ICS 420-1

COMPONENTS	1	2	3	4
Pump Capacity (GPM)	1000	500	120	50
Tank Capacity (Gallons)	400	400	300	200
Hose 2 1/2" Feet	1200	1000	N/A	N/A
Hose 1 1/2" Feet	400	500	1000	300
Hose 1: Feet	200	300	800	800
Ladder (feet)	20	20	N/A	N/A
HEAVY STREAM (GPM)	500	N/A	N/A	N/A
PERSONNEL (Minimum Number) Includes: 1 Captain, 1 Apparatus Engineer, and Firefighters	4	3	3	3
EQUIPMENT RATE PER HOUR (Personnel NOT included)	\$77.00	\$71.00	\$56.00	\$53.00
FEDERAL PROPERTY RATE PER HOUR (Personnel NOT Included)	\$	\$	\$	\$

SAMPLE

Staffing above Minimum Number: A maximum staffing of four (4) personnel per Type 1 Engine Company and a maximum staffing of five (5) personnel per Type 3 Engine Company will be reimbursed per this agreement. A maximum staffing of three (3) personnel per Type 2 and 4 Engine Company will be reimbursed per this agreement.

WATER TENDER

Minimum FIRESCOPE Standards for Types ICS 420-1

COMPONENTS	1	2	3
Pump (GPM)	300	120	50
Tank (Gallons)	4000	1000	1000
PERSONNEL (Minimum Number) Includes; 1 Captain or 1 Apparatus Engineer	1	1	1
EQUIPMENT RATE PER HOUR (Personnel NOT included)	91.66	\$71.29	\$56.08
FEDERAL PROPERTY RATE PER HOUR (Personnel NOT Included)	\$	\$	\$

SAMPLE

Staffing above Minimum Number of personnel: A maximum staffing of two (2) personnel per Water Tender will be reimbursed per this agreement. The second person will be reimbursed at the firefighter rate. Water Tenders may be paid more than 16 hours if utilized with relief operators and with Incident Commander approval. Water Tender rates maybe subject to change with both parties in agreement.

SUPPORT EQUIPMENT RATES

Government Owned Vehicles

Sedan	\$45.00 per day
Pickup	\$56.00 per day
Van	\$64.00 per day
SUV	\$80.00 per day
Other	\$80.00 per day

SAMPLE

Privately Owned Vehicles \$0.51 per mile, based on the prevailing Internal Revenue Service (IRS) rate. ^{OK} *ju*

ADMINISTRATIVE RATE

Either PARTY may assess an administrative rate to reimbursable costs related to this agreement. The accepted methodology for computing the administrative rate is the Office of Management and Budget's "Cost Principles for State, Local and Indian Tribal Governments" OMB circular A-87 (60 FR 26484, dated May 17th, 1995). The DEPARTMENT will submit a draft administrative rate to the FOREST SERVICE for approval.

The DEPARTMENT administrative rate during the effective date of this AOP will be: 16.59%

The FOREST SERVICE will assess an administrative rate to reimbursable costs related to this agreement. This administrative rate during the effective date of this AOP will be: 8%

SAMPLE