

DEPARTMENT: Fire Protection

BY: Jim Middleton, Deputy Fire Chief
PHONE: 966-4330

RECOMMENDED ACTION AND JUSTIFICATION:

Revise the County policy regarding payments to Volunteer Firefighters when serving on incidents for which the County receives reimbursement to allow Volunteers to receive payment of the entire reimbursed rate. Current policy allows for a 2.25% reduction in the compensation to account for Medicare and State Disability Insurance payroll withholdings.

BACKGROUND AND HISTORY OF BOARD ACTIONS:

Since the time of the IRS ruling that the County must withhold payroll taxes from volunteer members, the County has been paying the Employer's share of Medicare and SDI payroll taxes (2.25 percent). Board action on August 19 changed that process and required MCFD's members to pay both halves. Also, on all forest agency billings MCFD includes an administrative fee that averages 15 percent. Rather than force volunteers to lose 2.25 percent of the pass-through wages, it would be more equitable to debit the MCFD forest agency administrative fee. The actual budget impact in dollars will fluctuate each year depending on the severity of the wildland fire season. However, the administrative fee (in dollars) will increase proportionately and always be available to cover the payroll taxes.

ALTERNATIVES AND CONSEQUENCES OF NEGATIVE ACTION:

Requiring MCFD members to pay the "employer's" share would continue to reduce their pass-through compensation by 2.25 percent.

Financial Impact? (x) Yes () No	Current FY Cost: Est. \$6,750	Annual Recurring Cost: Variable
Budgeted In Current FY? (x) Yes () No () Partially Funded		
Amount in Budget: \$ _____		
Additional Funding Needed: \$ _____		
Source:		
Internal Transfer _____		
Unanticipated Revenue _____ 4/5's vote		
Transfer Between Funds _____ 4/5's vote		
Contingency _____ 4/5's vote		
() General () Other		

CLERK'S USE ONLY:

Res. No.: 08-483 Ord. No. _____
 Vote - Ayes: 5 Noes: _____
 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: JB



COUNTY of MARIPOSA

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

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MARIPOSA COUNTY BOARD OF SUPERVISORS

MINUTE ORDER

TO: JIM WILSON, Fire Chief
FROM: MARGIE WILLIAMS, Clerk of the Board *MW*
SUBJECT: Revise the County Policy Regarding Payments to Volunteer Firefighters when Serving on Incidents for Which the County Receives Reimbursement to Allow Volunteers to Receive Payment of the Entire Reimbursed Rate

RESOLUTION 08-483

THE BOARD OF SUPERVISORS OF MARIPOSA COUNTY, CALIFORNIA

ADOPTED THIS Order on October 14, 2008

ACTION AND VOTE:

Jim Wilson, Fire Chief;

Revise the County Policy Regarding Payments to Volunteer Firefighters when Serving on Incidents for Which the County Receives Reimbursement to Allow Volunteers to Receive Payment of the Entire Reimbursed Rate

BOARD ACTION: Discussion was held with Jim Wilson relative to this matter. Rick Benson, County Administrative Officer, provided input on this matter and he advised that he is not aware of any other situation where the reimbursed rate is passed through to the volunteer; and that they are still reviewing and addressing other issues. Supervisor Bibby asked that there be careful review to make sure that a situation is not created where the volunteers become subject to the requirements for employees; and she asked for clarification of a line item that is overdrawn. Chris Ebie, Auditor, responded and advised that there will need to be a budget adjustment following the roll-over of the budget to the new fiscal year; and he provided input on the SDI issues that were raised. Supervisor Turpin asked about addressing the liability issues for responding to out-of-county fires; and Rick Benson advised that the agency contracts are being reviewed.

Input from the public was provided by the following:

Paul Chapman stated he feels that if the people are volunteers and contracting to the County, that they are responsible for their own coverage; and he stated he feels that the County's pay scale is higher than the scale for Madera County. He asked if Supervisor Turpin is going to recuse himself from voting on this matter as his son may benefit from this.

Further input and discussion was continued for the following hearing to be opened.

Additional input on the policy regarding payments to volunteer firefighters:

Richard Shelton, Captain of the Catheys Valley Fire Station, stated he feels that liability insurance coverage should be provided to the volunteers and he noted that they are working side-by-side full time employees that have coverage. He stated he does not feel that he could obtain coverage personally because of the hazardous conditions.

Rick Benson clarified that there are two different issues relative to the insurance coverage: the County is responsible for the volunteers performing their duties on calls within the County; and today's discussion is relative to the out-of-county incidents. Supervisor Bibby asked about tracking the overhead costs separately; and Chris Ebie advised that could be done. (M)Bibby, (S)Fritz, Res. 08-483 was adopted approving the revision in the County policy for the 2.25 percent reduction so that the volunteers receive payment of the entire reimbursed rate; and with direction that the overhead costs be tracked separately/Ayes: Unanimous.

Cc: Chris Ebie, Auditor
Thomas P. Guarino, County Counsel
Sandi Laird, Personnel
File