



# Upper Captiva Fire & Rescue District

Box 322, Pineland FL 33945 • 239-472-1582 • uppercapfd@aol.com

Richard Pepper, Fire Chief • Bob Kinniry, Assistant Chief

## BOARD OF COMMISSIONERS

### SPECIAL MEETING

30 January 2016

COMMISSIONERS PRESENT: Zeke McDonald, Roy Wildeman, Tom Jenkins, Steve Sward, Bill Fry, Acting Chief Bob Kinniry, and Chief Pepper.

ISLANDERS PRESENT: AJ LaVallie, Arthur Mason, Karen Sirabian, Andrea Pepper, Jo Ann Beiermeister, Sue Ann Cousar, Dan Hrycyk, Linda McPherson, and Bill Byrnes.

1) CALL TO ORDER: Chairman McDonald called the meeting to order at 10:00 AM.

2) Special Meeting to Discuss Full-Time Employee Pay & Benefits: Chair confirmed that the notice of the Special Meeting was published more than 7 days before the meeting (Acting Chief Kinniry provided the copy of the ad from the News-Press, published 22 January 2016).

3) Commissioner Discussions and Decisions:

A) Chief Pepper's Schedule & Pay Update:

- Chief Pepper reiterated that he stepped down as Chief of the District at the 16 Jan 2016 meeting and that, during the transition period, he proposed:
  - Converting his schedule from four (4) 24-hour shifts/week to two (2) 24-hour shifts/week, currently scheduled for Mondays and Fridays (starting 1 Feb) for 48-hours/week, plus an additional 8-hour daily shift for administrative activities (totaling 56 hours/week), remaining in a full-time status. For working half the weekly hours, he agreed one-half of his past salary was fair.
  - For Health Insurance, he proposed full coverage (at no cost, just as he has received in the past as a full-time employee).
  - For Housing, starting 1 Jun, use of an island house, at no cost to the District, could become available for his use, allowing him to work additional shifts (if family issues are resolved).
  - Forgo the 31 Jan 2016 paycheck (since only half of his scheduled shifts were actually worked during the month of January).

- Begin repayment of \$5,711.67 (December's salary) at the next pay period, as previously approved by the Board.
- Fry proposed:
  - That the Board accept the bi-monthly salary reduction and Chief Pepper's proposal forgoing the 31 Jan paycheck.
  - That instead of no-cost health insurance, that the Board approve a proportional cost sharing of the cost (if Chief Pepper works only 50% of the previously scheduled 4 weekly shifts, then 50% of the \$850/bi-monthly cost or \$425 should be paid by Chief Pepper).
  - And adding 100% of December health insurance (\$1700) and 50% of January health insurance (\$850) to the amount owed for December salary prepayment of \$5,711.67 while Chief Pepper was on unpaid leave of absence (\$356.98 for 16 pay periods), as previously approved by the Board in November and December. Adding \$2,550 (all of December and half of January for health insurance), making the pre-paid balance for December Salary and December/January Insurance \$8,261.67.
  - That the bi-monthly collection amount estimated by Fry would need validation after the meeting.
- Board Discussion:
  - Sward asked for the rationale for Chief Pepper being carried as a full-time employee working half the hours at 50% salary and full benefits rather than an hourly rate with no benefits like all of our other part-time employees; Chair responded that Chief Pepper had a vast historical knowledge of the District that we would benefit from during a transition period. Fry stated that redefining Chief Pepper's full-time status as two 24 hour/shifts per week plus 50% health coverage is actually cheaper than paying him hourly at Chief Higgins former rate of \$22/hour (and not providing District-paid insurance). Will Chief Pepper be the "Acting Assistant Chief", with duties similar to what the Assistant Chief had in the past? Chair asked Chief Pepper and Chief Kinniry what they envisioned for Pepper's title, duties, and responsibilities.
  - Wildeman suggested that the better solution, because of variability of days available to work, would be an hourly basis rather than salary (if we can work out health insurance coverage). Fry reminded that hourly staff are FLSA Non-Exempt (and he would qualify for overtime pay once he works more than 53 hours/week) and that the District doesn't currently provide health insurance coverage to any other part-time worker.
  - Jenkins asked whether health insurance was "all or nothing" and Fry stated that deciding on a proportional share, based on number of shifts worked per pay period, could mean it wouldn't have to be an "all or nothing", depending on what the Board decided.

- Sward again asked for Chief Kinniry's opinion and he stated that he would organize the district as required by the Board but, if he was the Acting Chief, he would be the one in charge. He also agreed that Chief Pepper had value to the District with his past experience and knowledge.
- Public Comments:
  1. Shouldn't we just pay the full insurance cost for the Chief as compassionate and gratefulness for his past service to the District? Chair agreed and Fry stated that would mean a \$17,000 higher bill (over 10 months in FY16) than an hourly paramedic would receive for those same two 24-hour shifts/week.
  2. What is the actual cost for full insurance coverage? Fry stated that it was \$3400 for December and January plus \$13,600 for the rest of the fiscal year.
  3. On one side, compassion says that Chief Pepper should continue to have full insurance paid, however we have to recognize the costs, especially when we have to solicit donations from Friends to cover various costs. Reality says that we need to efficiently spend our limited money. Chair stated that he recognized the tenuous nature of our funding, as well as recognizing Chief's service over the years and benefits going forward.
- **Sward moved** that Chief Pepper's salary be set as set forth in Fry's proposal, at 50% of current salary, that we reduce that salary by \$425 for half of the health insurance cost, and that we collect back December salary & insurance and half of insurance for January but review or reconsider at the February meeting once we can fully identify the costs to the District, further amended by Sward to designate Chief Pepper as "Acting Assistant Chief", seconded by Fry, **vote was 4-1 (Wildman was opposed)**.

B) Decision on Proposed Policy for Employee Benefits:

- Board discussed current and proposed benefits paid by the District:
  - Full-time status is four 24-hour shifts/week and that Acting Chief and Acting Assistant Chief are FLSA Exempt, supervisory positions.
  - Compensatory time will be approved by the Chair or the Board and will be taken the following month after 24 hours are accrued (paying a part-time FF to work the comp'ed shift, no cash payment to the Chief or Assistant Chief)
  - Annual Raises will be at the discretion of the Board
  - Annual reviews will be conducted following procedures approved by the Board
  - Paid Time Off (PTO): Currently providing 16 paid days off (FY15 & FY16) and will increase to 21 PTO days in FY17 (for vacation, sick days, and holidays, without differentiation)
  - PTO Accrual: **New Benefit**, allowed to accrue/carry forward up to 1/2 of earned but unused PTO days each fiscal year (up to 8 in 2016, up to 10 in 2017 and future), up to a maximum of 30 PTO days. Once the balance exceeds 30 PTO days, PTO days can be sold back at the beginning of the fiscal year at the lowest hourly rate paid by

the District (currently \$16/hour for a part-time FF-EMT). Any PTO days not used each year that exceeds the accrual limit will be lost (remaining "use or lose").

- Health/Dental/Vision Insurance: District fully pays, as in the past
  - Temporary Disability Insurance: **New Benefit**, paid by employee through salary reduction with a 60 day elimination (waiting) period, \$2650 monthly benefit, and 2 year benefit period) for off-duty caused disabilities for an estimated cost of \$3090/year.
  - Retirement Contribution: Remains 25%, as in the recent past (no change)
  - Severance Payment: **New Benefit**, up to one month's salary if not terminated for cause (and payment for any accrued PTO days at the current FF-EMT hourly rate).
  - Housing Allowance: Limited to \$15,000 in FY16
- All of the above were agreed to by a "sense of the Board", line by line, and had a minimum of 3 commissioners agreeing with the above policies (some were 4 and some were unanimous).

C) Temporary Disability Insurance Status:

- Fry provided a comparison of the cost proposals from Mutual of Omaha (provided by Chief Pepper in October 2015) and Assurity (provided by Chief Kinniry in January 2016 that showed various benefit periods, elimination (waiting) periods, salary replacement options, and premiums. The intent is to solve the problem the Board has suffered through this past 6 months with Chief Pepper's temporary disability and methods to continue salary during a temporary disability period caused by an off-duty injury.
- **Fry moved** that we establish a **New Benefit** for Chief Kinniry with Assurity, paid for in lieu of a raise for his appointment as Acting Chief of the District, effective 1 February 2016 or as soon as Chief Kinniry completes the paperwork and submits the premium payment, **seconded** Jenkins, **vote was 4-1 (Wildeman opposed)**.

D) Draft Contract for Acting Chief Kinniry:

- Wildeman disagrees with not providing a salary raise for the appointment as Acting Chief and disagrees with paying for a disability policy in lieu of a salary raise (while the remaining 4 commissioners and Chief Kinniry want the paid disability insurance policy in lieu of a salary raise).
- Initial term of the contract is to be changed to 30 Sep 2016, requiring NEW contract negotiations during the budget process AND then renewing the contract for 12 months (9-10 months longer than the current Board are scheduled to serve before elections in November 2016).
- Remainder of discussion was tabled at 1:13PM.

E) New Staff Housing Proposal:

- Chief Kinniry's current landlord is unwilling to complete an IRS Form W9 with his Taxpayer Identification Number (TIN) and the Bookkeeper will not pay the landlord directly in CY16 without it; Chief Kinniry would like Board assurances that he can pay directly and file for expense reimbursement, using only his check as the receipt:
  - Kinniry stated that the landlord has not been paid for January and soon February and that he wants to continue to reside in the house (so a solution needs to be found).
  - Bookkeeper stated that when she filed our forms for suppliers and service providers with the IRS in 2014 and 2015, without the landlord's TIN, we got a "slap on the wrist" and that she will not cut the check without a valid W9 on file for CY16. Auditors told her that after successive years of not providing the TIN, the District could be penalized for continuing to use a supplier who doesn't comply with IRS requirements.
  - Fry and Sward asked that, if Chief Kinniry is reimbursed by the District, is it taxable income and Bookkeeper said it depends on how it is addressed in his contract; if a Housing Allowance, it is taxable income, if it is an expense reimbursement, it is not.
  - Fry stated that he believed that a canceled check was insufficient as an expense reimbursement receipt but that he would accept a written/signed opinion from the Auditors that this method is allowable.
  - Bookkeeper stated that the Auditor would not provide a written or signed opinion and Fry stated that indicates to him the questionable legality of the proposal since we were helping the landlord evade taxes.
  - Sward stated that we don't know that and we shouldn't assume that but that a legal tax opinion might be necessary.
  - **Sward moved** that the Board approve payment of the January and February rent (\$2400 total) by Chief Kinniry and the Bookkeeper would reimburse him for the expense with his canceled check as receipt, **seconded** by Jenkins, **vote was 4-1 (Fry opposed)**.
- Fry proposed the lease of a SHC townhouse as an option instead of continuing the existing rental, but no decision was made.
- Jenkins departed the meeting at 1:30PM.

F) Draft Contract for Acting Chief Kinniry:

- Returned to topic discussion at 1:31PM.
- Sward asked what happened to his last comments to the draft contract, provided at the December meeting, and Fry apologized that he made changes for Acting Chief

Kinniry to the original draft for this meeting, rather than the changed language that Sward originally requested but those changes will be reincorporated in the next draft for review.

- Fry asked when the District normally pays the Retirement Contribution and Wildeman stated it is usually paid in December or January, paying in advance (the one that hasn't paid yet is the FY 15/16 retirement contribution, not the FY 14/15 contribution ... District always pays in advance, not arrears, after County tax revenue is deposited).
- Fry suggested that Sward, as the Assistant Secretary, pick up the editing responsibility (Chair agreed it was a good idea for a fresh set of eyes to work the agreement) and Fry forwarded the Word version to Chief Kinniry for further review, correction, and distribution.
- Fry proposed 10.1 for the eventuality of a natural emergency (like Hurricane Charley) where our part-time firefighters are not released from their home departments, the Acting Chief would have to remain on island as our only coverage (beyond his four 24-hour shifts/week) and that we should pay him for additional shifts worked at the FF-EMT hourly rate if that happens (no additional budget cost since we budgeted for part-time FFs that aren't working). Chief Kinniry also stated that FEMA reimburses districts for costs over and above usual operating costs during an emergency.
- After 40 minutes of unproductive discussion, Sward will develop new language for paragraphs 10.2 – 10.4, for the next version.

3) PUBLIC COMMENT: Interspersed throughout the discussion.

4) NEXT DATE: Regular Meeting on 20 February 2016

5) ADJOURN – **Moved** by **Wildeman**, **seconded** by Fry; meeting adjourned at 2:37PM.

Respectfully submitted,

Bill Fry  
Secretary

### Chief's Proposal for Half-Time Salaried (2 Shifts/Week; District Pays All Health Insurance) Ignoring FICA & W/C

Richard's Base Compensation											Estimated Taxes 15% w/h & 7.65 FICA	New Bi-Monthly Salary	Estimated Net Pay	Repay Balance	% Days Worked	Costs for Chief Salary (No Insurance)	Costs for Paramedic to Replace (\$18/hr)	Total Cost Overrun (Incl FICA and W/C)
Annual	Bi-Weekly	Health Insurance	Housing	Paid Vacation (16 Days)	Retirement	Total Compensation	Daily	Hourly (Incl Insurance)	Salary Reduction/R epayment	Health Insurance Repayment								
\$68,540.00	\$2,855.83	\$850.00	\$750.00	\$312.00	\$713.96	\$5,481.79	\$685.22	\$28.55	\$0.00	\$0.00	\$657	\$2,198.99	\$2,198.99	\$5,711.67	8 of 8 Days	\$3,705.83	\$3,744	
15-Dec-15	\$2,855.83	\$850.00	\$0.00	\$0.00	\$0.00	\$3,705.83	\$463.23	\$19.30	\$0.00	\$0.00	\$657	\$2,198.99	\$2,198.99		0%	\$3,705.83	\$3,744	\$4,146
31-Dec-15	\$2,855.83	\$850.00	\$0.00	\$0.00	\$0.00	\$3,705.83	\$463.23	\$19.30	\$0.00	\$0.00	\$657	\$2,198.99	\$2,198.99		0%	\$3,705.83	\$3,744	\$4,146
15-Jan-16	\$2,855.83	\$850.00	\$0.00	\$0.00	\$0.00	\$3,705.83	\$463.23	\$19.30	\$0.00	\$0.00	\$657	\$2,198.99	\$2,198.99		33%	\$3,705.83	\$2,496	\$2,750
31-Jan-16	\$0.00	\$850.00	\$0.00	\$0.00	\$0.00	\$850.00	\$463.23	\$19.30	\$0.00	\$0.00	\$0	\$0.00	\$0.00	\$5,711.67	50%	\$850.00	\$1,872	(\$1,143)
15-Feb-16	\$1,427.92	\$850.00	\$0.00	\$0.00	\$0.00	\$2,277.92	\$463.23	\$19.30	\$356.98	\$0.00	\$246	\$1,070.94	\$824.62	\$5,354.69	50%	\$2,277.92	\$1,872	\$454
29-Feb-16	\$1,427.92	\$850.00	\$0.00	\$0.00	\$0.00	\$2,277.92	\$463.23	\$19.30	\$356.98	\$0.00	\$246	\$1,070.94	\$824.62	\$4,997.71	50%	\$2,277.92	\$1,872	\$454
15-Mar-16	\$1,427.92	\$850.00	\$0.00	\$0.00	\$0.00	\$2,277.92	\$463.23	\$19.30	\$356.98	\$0.00	\$246	\$1,070.94	\$824.62	\$4,640.73	50%	\$2,277.92	\$1,872	\$454
31-Mar-16	\$1,427.92	\$850.00	\$0.00	\$0.00	\$0.00	\$2,277.92	\$463.23	\$19.30	\$356.98	\$0.00	\$246	\$1,070.94	\$824.62	\$4,283.75	50%	\$2,277.92	\$1,872	\$454
15-Apr-16	\$1,427.92	\$850.00	\$0.00	\$0.00	\$0.00	\$2,277.92	\$463.23	\$19.30	\$356.98	\$0.00	\$246	\$1,070.94	\$824.62	\$3,926.77	50%	\$2,277.92	\$1,872	\$454
30-Apr-16	\$1,427.92	\$850.00	\$0.00	\$0.00	\$0.00	\$2,277.92	\$463.23	\$19.30	\$356.98	\$0.00	\$246	\$1,070.94	\$824.62	\$3,569.79	50%	\$2,277.92	\$1,872	\$454
15-May-16	\$1,427.92	\$850.00	\$0.00	\$0.00	\$0.00	\$2,277.92	\$463.23	\$19.30	\$356.98	\$0.00	\$246	\$1,070.94	\$824.62	\$3,212.81	50%	\$2,277.92	\$1,872	\$454
31-May-16	\$1,427.92	\$850.00	\$0.00	\$0.00	\$0.00	\$2,277.92	\$463.23	\$19.30	\$356.98	\$0.00	\$246	\$1,070.94	\$824.62	\$2,855.83	50%	\$2,277.92	\$1,872	\$454
15-Jun-16	\$1,427.92	\$850.00	\$0.00	\$0.00	\$0.00	\$2,277.92	\$463.23	\$19.30	\$356.98	\$0.00	\$246	\$1,070.94	\$824.62	\$2,498.85	50%	\$2,277.92	\$1,872	\$454
30-Jun-16	\$1,427.92	\$850.00	\$0.00	\$0.00	\$0.00	\$2,277.92	\$463.23	\$19.30	\$356.98	\$0.00	\$246	\$1,070.94	\$824.62	\$2,141.88	50%	\$2,277.92	\$1,872	\$454
15-Jul-16	\$1,427.92	\$850.00	\$0.00	\$0.00	\$0.00	\$2,277.92	\$463.23	\$19.30	\$356.98	\$0.00	\$246	\$1,070.94	\$824.62	\$1,784.90	50%	\$2,277.92	\$1,872	\$454
31-Jul-16	\$1,427.92	\$850.00	\$0.00	\$0.00	\$0.00	\$2,277.92	\$463.23	\$19.30	\$356.98	\$0.00	\$246	\$1,070.94	\$824.62	\$1,427.92	50%	\$2,277.92	\$1,872	\$454
15-Aug-16	\$1,427.92	\$850.00	\$0.00	\$0.00	\$0.00	\$2,277.92	\$463.23	\$19.30	\$356.98	\$0.00	\$246	\$1,070.94	\$824.62	\$1,070.94	50%	\$2,277.92	\$1,872	\$454
31-Aug-16	\$1,427.92	\$850.00	\$0.00	\$0.00	\$0.00	\$2,277.92	\$463.23	\$19.30	\$356.98	\$0.00	\$246	\$1,070.94	\$824.62	\$713.96	50%	\$2,277.92	\$1,872	\$454
15-Sep-16	\$1,427.92	\$850.00	\$0.00	\$0.00	\$0.00	\$2,277.92	\$463.23	\$19.30	\$356.98	\$0.00	\$246	\$1,070.94	\$824.62	\$356.98	50%	\$2,277.92	\$1,872	\$454
30-Sep-16	\$1,427.92	\$850.00	\$0.00	\$0.00	\$0.00	\$2,277.92	\$463.23	\$19.30	\$356.98	\$0.00	\$246	\$1,070.94	\$824.62	\$0.00	50%	\$2,277.92	\$1,872	\$454
										\$5,711.67		\$26,551	\$22,142				\$10,775	

#### Comparison of 2 Salary Shifts/Per Week vs 2 Hourly Shifts/Week

FY2016-1st QTR Costs (Return to Full Duty on 1 January)		
<b>Chief's Proposal (No FICA or W/C)</b>		
Pay Periods Left	Amount Owed	Amount/Pay Period
16	\$5,711.67	\$356.98
<b>Two Dec Pay Chks</b>		
		\$5,711.67
<b>Total Pay Advance</b>		
		\$5,711.67
<b>Bill's Proposal (Plus Insurance)</b>		
Pay Periods Left	Amount Owed	Amount/Pay Period
16	\$8,261.67	\$516.35
<b>Two Dec Pay Chks &amp; Ins</b>		
		\$7,411.67
<b>Two Jan 50% Insurance</b>		
		\$850.00
<b>Total Pay Adv &amp; Ins</b>		
		\$8,261.67

	Cost to District		
New Salary	\$1,428		
Free Insurance	\$850	\$2,278	
New Salary	\$1,428		
Pay 50% Insurance	\$425	\$1,853	
Hourly @ \$22/Hr	\$2,288		
Pay 100% Insurance	\$0	\$2,288	
			Part-Time Paramedic at \$18/Hour for Same Hours (No Insurance)
			\$1,872

## Fry's Proposal for Half-Time Salaried (2 Shifts/Week, District Pays Half Health Insurance) Ignoring FICA & W/C

Richard's Base Compensation																		
Annual	Bi-Weekly	Health Insurance	Housing	Paid Vacation (16 Days)	Retirement	Total Compensation	Daily	Hourly (Incl Insurance)	Salary Reduction/Repayment	Health Insurance Repayment	Estimated Taxes 15% w/h & 7.65 FICA	New Bi-Monthly Salary	Estimated Net Pay	Repay Balance	% Days Worked	Costs for Chief Salary & Insurance	Costs for Paramedic to Replace (\$18/hr)	Total Cost Overrun (Incl FICA and W/C)
<b>\$68,540.00</b>	<b>\$2,855.83</b>	<b>\$850.00</b>	<b>\$750.00</b>	<b>\$312.00</b>	<b>\$713.96</b>	<b>\$5,481.79</b>	<b>\$685.22</b>	<b>\$28.55</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$657</b>		<b>\$2,198.99</b>	<b>\$8,261.67</b>	<b>8 of 8 Days</b>	<b>\$3,705.83</b>	<b>\$3,744</b>	
15-Dec-15	\$2,855.83	\$850.00	\$0.00	\$0.00	\$0.00	\$3,705.83	\$463.23	\$19.30	\$0.00	\$0.00	\$657		\$2,198.99		0%	\$3,705.83	\$3,744	\$4,146
31-Dec-15	\$2,855.83	\$850.00	\$0.00	\$0.00	\$0.00	\$3,705.83	\$463.23	\$19.30	\$0.00	\$0.00	\$657		\$2,198.99		0%	\$3,705.83	\$3,744	\$4,146
15-Jan-16	\$2,855.83	\$850.00	\$0.00	\$0.00	\$0.00	\$3,705.83	\$463.23	\$19.30	\$0.00	\$0.00	\$657		\$2,198.99		33%	\$3,705.83	\$2,496	\$2,750
31-Jan-16	\$0.00	\$850.00	\$0.00	\$0.00	\$0.00	\$850.00					\$0		\$0.00	\$8,261.67	50%	\$850.00	\$1,872	(\$1,143)
15-Feb-16	\$1,427.92	\$850.00	\$0.00	\$0.00	\$0.00	\$2,277.92	\$463.23	\$19.30	\$516.35	\$425.00	\$112	\$487	\$374.65	\$7,745.31	50%	\$1,852.92	\$1,872	(\$21)
<b>Board will Decide on 20 Feb whether to continue collecting 1/2 Health Insurance</b>																		
29-Feb-16	\$1,427.92	\$850.00	\$0.00	\$0.00	\$0.00	\$2,277.92	\$463.23	\$19.30	\$516.35	\$425.00	\$112	\$487	\$374.65	\$7,228.96	50%	\$1,852.92	\$1,872	(\$21)
15-Mar-16	\$1,427.92	\$850.00	\$0.00	\$0.00	\$0.00	\$2,277.92	\$463.23	\$19.30	\$516.35	\$425.00	\$112	\$487	\$374.65	\$6,712.60	50%	\$1,852.92	\$1,872	(\$21)
31-Mar-16	\$1,427.92	\$850.00	\$0.00	\$0.00	\$0.00	\$2,277.92	\$463.23	\$19.30	\$516.35	\$425.00	\$112	\$487	\$374.65	\$6,196.25	50%	\$1,852.92	\$1,872	(\$21)
15-Apr-16	\$1,427.92	\$850.00	\$0.00	\$0.00	\$0.00	\$2,277.92	\$463.23	\$19.30	\$516.35	\$425.00	\$112	\$487	\$374.65	\$5,679.90	50%	\$1,852.92	\$1,872	(\$21)
30-Apr-16	\$1,427.92	\$850.00	\$0.00	\$0.00	\$0.00	\$2,277.92	\$463.23	\$19.30	\$516.35	\$425.00	\$112	\$487	\$374.65	\$5,163.54	50%	\$1,852.92	\$1,872	(\$21)
15-May-16	\$1,427.92	\$850.00	\$0.00	\$0.00	\$0.00	\$2,277.92	\$463.23	\$19.30	\$516.35	\$425.00	\$112	\$487	\$374.65	\$4,647.19	50%	\$1,852.92	\$1,872	(\$21)
31-May-16	\$1,427.92	\$850.00	\$0.00	\$0.00	\$0.00	\$2,277.92	\$463.23	\$19.30	\$516.35	\$425.00	\$112	\$487	\$374.65	\$4,130.83	50%	\$1,852.92	\$1,872	(\$21)
15-Jun-16	\$1,427.92	\$850.00	\$0.00	\$0.00	\$0.00	\$2,277.92	\$463.23	\$19.30	\$516.35	\$425.00	\$112	\$487	\$374.65	\$3,614.48	50%	\$1,852.92	\$1,872	(\$21)
30-Jun-16	\$1,427.92	\$850.00	\$0.00	\$0.00	\$0.00	\$2,277.92	\$463.23	\$19.30	\$516.35	\$425.00	\$112	\$487	\$374.65	\$3,098.13	50%	\$1,852.92	\$1,872	(\$21)
15-Jul-16	\$1,427.92	\$850.00	\$0.00	\$0.00	\$0.00	\$2,277.92	\$463.23	\$19.30	\$516.35	\$425.00	\$112	\$487	\$374.65	\$2,581.77	50%	\$1,852.92	\$1,872	(\$21)
31-Jul-16	\$1,427.92	\$850.00	\$0.00	\$0.00	\$0.00	\$2,277.92	\$463.23	\$19.30	\$516.35	\$425.00	\$112	\$487	\$374.65	\$2,065.42	50%	\$1,852.92	\$1,872	(\$21)
15-Aug-16	\$1,427.92	\$850.00	\$0.00	\$0.00	\$0.00	\$2,277.92	\$463.23	\$19.30	\$516.35	\$425.00	\$112	\$487	\$374.65	\$1,549.06	50%	\$1,852.92	\$1,872	(\$21)
31-Aug-16	\$1,427.92	\$850.00	\$0.00	\$0.00	\$0.00	\$2,277.92	\$463.23	\$19.30	\$516.35	\$425.00	\$112	\$487	\$374.65	\$1,032.71	50%	\$1,852.92	\$1,872	(\$21)
15-Sep-16	\$1,427.92	\$850.00	\$0.00	\$0.00	\$0.00	\$2,277.92	\$463.23	\$19.30	\$516.35	\$425.00	\$112	\$487	\$374.65	\$516.35	50%	\$1,852.92	\$1,872	(\$21)
30-Sep-16	\$1,427.92	\$850.00	\$0.00	\$0.00	\$0.00	\$2,277.92	\$463.23	\$19.30	\$516.35	\$425.00	\$112	\$487	\$374.65	(\$0.00)	50%	\$1,852.92	\$1,872	(\$21)
<b>Total Repayment</b>									<b>\$8,261.67</b>	<b>\$6,800</b>		<b>\$7,785</b>	<b>\$12,591</b>					
<b>Overrun after Pay Repayment Total</b>																	<b>\$1,425</b>	
<b>Total (After Health Insurance Repayment Reversed \$2550)</b>																	<b>\$3,975</b>	
<b>Total (Add 8 Mths Free Health Insurance \$6800)</b>																	<b>\$10,775</b>	



		Wildeman	Fry	Sward	Decisions
Work Days/Week	< 5 Years	5	Must Meet FLSA	Not Specified	Non-Exempt/Non-Supervisory Must Meet FLSA
	> 5 Years	4	4	4	4 Work Days/Week for FLSA Exempt/Supervisory (re-added 26 work days per full-time employee, compared to FY15)
Work Hours/Day	< 5 Years	8-12	As long as on-island four 24 hour shifts/week, no specified minimum time in Station (and no paid comp time) but have to complete duties	Not Specified	Not Specified: As long as on-island four 24 hour shifts/week, no specified minimum time in Station (and no comp time for after hours call outs) but have to complete duties
	> 5 Years	10-12			
After Hours Call-Out		Hours reduce day shift hours			
Off-Island		Hours reduce day shift hours, not including travel time			
Comp Time		None			
Annual Raises		Discretion of Chief under Budget Limits	Discretion of Board	Discretion of Board	Discretion of Board
Performance Reviews		Annually by Board	Annually by Peers and Board	Annually Using Procedures of Board	Annually Using Procedures Approved by the Board
Paid Time Off (PTO) Days includes vacation, sick, holiday, etc.	Current	336 hrs = 14 days (4 weeks)	16	Unclear	16 work days
	0-1 Years	12	Not Specified	Not Specified	Not Specified
	1-5 Years	17			
	5-10 Years	19			
> 10 Years	23	21 in FY17/26 in FY18	18	21 work days starting in FY17 (increased 5 over FY15/FY16, after re-adding 1 shift/2 weeks, from 3-1/2 work days to 4 work days/week or 26 additional work days/year)	
PTO Accrual and Payout	Accrual	Discretion of Chief	Add up to 1/2 each year, limit 21-26 (Annual PTO)	Limit 7	May accrue and carry forward a PTO balance, up to 1/2 annual PTO allowance each year (8 days in FY16, 10 days in FY17 and later), limited total accrual up to 30 PTO days. Remaining annual PTO is "use or lose" each FY.
	Payout	Not Specified	After 21-26 accrued, excess paid 15 Oct at FF-EMT hourly rate	After 7 accrued, excess paid at FF-EMT hourly rate on ?	After 30 PTO days are accrued, excess days will be paid on 15 Oct of following fiscal year at FF-EMT hourly rate (currently \$16/hour); total PTO accrual and current year PTO balance paid on termination at then current FF-EMT hourly rate
Insurance	Health	District Paid			District Paid
	Dental	District Paid			District Paid
	Vision	District Paid			District Paid
	Temp Disability for Off-Duty Injury	Employee Paid	Employee Paid by PTO Reduction (1.5 PTO Days = 1 QTR Coverage)	Under Review by Board	Employee Paid by Salary Reduction; selected policy has a 60-day waiting period (equal to 36 work/PTO days), 2 year benefit period, \$2650/month salary replacement for cost of \$3090/year
Workmen's Comp for On-Duty Injury	District Paid	District Paid	District Paid	District Paid	
Temporary Disability Pay	Waiting Period	Not Specified	Paid from Accrued PTO Until Exhausted	Not Specified	Paid from Accrued PTO (36 PTO days required to fully pay salary during 60 calendar day waiting period); no pay once Accrued & Current Year PTO is exhausted
	Next 2 years		Paid by Temp Disability Policy		Paid by Temp Disability Policy until temporary disability ends or benefits exhausted
District's Retirement Contribution	0-5 Years	0%	0%		Negotiated as part of a new hire contract
	5-10 Years	15%	15%		
	> 10 Years	25%	25%	25%	
Severance Pay	> 10 Years	4 weeks	4 weeks	4 weeks	1 month base salary if not terminated for cause
Housing Allowance	Full-Time Employees	Not an Employee Benefit but Benefits District (4 night shifts)	Limit \$15,000 annually each for Chief & Ass't Chief	Shared 2BR Housing (Used Only When Chief or Ass't Chief On Overnight Shift)	Current limit to \$15,000 annually for each full-time (4 shift/week) employee

## Temporary Disability Plan Comparisons

Company	Income to Replace	Mutual of Omaha						Assurity		
<b>Pay Replacement Amount (Monthly)</b>		\$3,100.00	\$3,100.00	\$3,100.00	\$3,100.00	\$3,100.00	\$3,100.00	\$2,650.00	\$2,650.00	\$2,650.00
<b>Benefit Period</b>	Current Annual \$52.4K	6 months	6 months	6 months	2 Years	2 Years	2 Years	2 Years	2 Years	2 Years
<b>Monthly Premium</b>	Current Monthly	\$226.34	\$187.62	\$129.42	\$415.39	\$342.77	\$233.88	\$257.50	\$202.01	\$179.40
<b>Annual Premium</b>	\$4,366.67	\$2,716.08	\$2,251.44	\$1,553.04	\$4,984.68	\$4,113.24	\$2,806.56	\$3,090.00	\$2,424.12	\$2,152.80
<b>\$ Difference in Annual Premiums</b>							\$1,306.68		\$665.88	
<b>Annual Premium (in PTO Days Given Up)</b>	Proposed Annual \$55K	5.19	4.30	2.97	9.52	7.86	5.36	5.90	4.63	4.11
<b>Value of PTO Days Used for Temp Disability Insurance</b>	If Selected Perm Chief	\$2,716	\$2,251	\$1,553	\$4,985	\$4,113	\$2,807	\$3,090	\$2,424	\$2,153
<b>Delay/Elimination Period (in Calendar Days)</b>	Proposed Monthly	30	60	90	30	60	90	60	90	180
<b>Accrued PTO Days Required for No Gap in Payments</b>	\$4,583.33	18	36	52	18	36	52	36	52	104
<b>Value of Accrued PTO Days</b>		\$9,425	\$18,850	\$27,227	\$9,425	\$18,850	\$27,227	\$18,850	\$27,227	\$54,454

**If we want to solve the problem that we had with Chief Pepper (no written PTO policy, no PTO accrual policy, and no Temporary Disability policy, we need to decide what we can afford (both the District and the individual) and how we cover the Gap in Payments (between when injury occurs and the elimination period ends)**

Example PTO Accrual Policies for UCFRD		1st Year	2nd Year	3rd Year	4th Year	5th Year	6th Year	
Allow Up to 1 Years Accrual (10 day Limit, Accrue up to 1/2 of Annual PTO Allowance Each Year)	Max Add Each Year	8	10	10	Must Take at Least 8 Days/Year & Can Sell Up to 8 Days/Year			
	PTO Accrual Balance	8	18	28				
Allow Up to 2 Years Accrual (30 day Limit, Accrue up to 1/2 of Annual PTO Allowance Each Year)	Add Each Year	8	10	10	10	10	Must Take at Least 10 Days/Year & Can Sell Up to 10 Days/Year	
	PTO Accrual Balance	8	18	28	30	40		
Allow Up to 3 Years Accrual (30 day Limit, Accrue up to 1/2 of Annual PTO Allowance Each Year)	Add Each Year	8	10	10	10	10	10	Must Take at Least 10 Days/Year & Can Sell Up to 10 Days/Year
	PTO Accrual Balance	8	18	28	30	30	30	
	Limit to Sell Each Year	0	0	0	8	10	10	
Sell up to 10 Days Each Year on 15 Oct When Max PTO Days Accrued	Value @ \$16/hour	\$0	\$0	\$0	\$3,437	\$4,296	\$4,296	
<b>District Savings Each Year (Must be Reserved Annually)</b>		<b>(\$3,552)</b>	<b>(\$4,440)</b>	<b>(\$4,440)</b>	<b>(\$1,003)</b>	<b>(\$144)</b>	<b>(\$144)</b>	

Board Decisions	Elimination Period	Cost
Chose Assurity 90 Day Elimination, 2 Year Benefit Period, \$2650 monthly benefit after elimination period is met (first annual premium paid 19 Feb 2016)	90 calendar days after injury	\$2,412
Approved PTO Accrual Policy (up to 8 days in FY16, then 10 days annually, 30 day total accrual, sell up to 10 days when 30 day accrual limit is met); must take at least 50% of annual PTO allowance each year (use or lose)	36 PTO days after injury (18 PTO day balance plus current year allowance of 21 PTO days met 1 Oct 2019)	

## Acting Chief's Pay (Ignoring District's FICA & W/C Costs)

### Bob's Base Compensation

Annual	Bi-Weekly	Health Insurance	Housing	Paid Vacation (16 Days)	Retirement	Temp Disability Insurance	Total Bi-Weekly Compensation	Daily	Hourly (Incl Benefits)	Taxes 12% w/h & 7.65 FICA	Net Pay	Extra Costs
\$52,400.00	\$2,183.33	\$850.00	\$600.00	\$312.00	\$545.83	\$0.00	\$4,491.17	\$561.40	\$23.39	\$437	\$1,746.67	\$0
31-Jan-16	\$2,183.33	\$850.00	\$600.00	\$312.00	\$545.83	\$0.00	\$4,491.17	\$561.40	\$23.39	\$437	\$1,746.67	\$0
15-Feb-16	\$2,183.33	\$850.00	\$600.00	\$312.00	\$545.83	\$128.75	\$4,619.92	\$577.49	\$24.06	\$437	\$1,746.67	\$129
29-Feb-16	\$2,183.33	\$850.00	\$600.00	\$312.00	\$545.83	\$128.75	\$4,619.92	\$577.49	\$24.06	\$437	\$1,746.67	\$129
15-Mar-16	\$2,183.33	\$850.00	\$600.00	\$312.00	\$545.83	\$128.75	\$4,619.92	\$577.49	\$24.06	\$437	\$1,746.67	\$129
31-Mar-16	\$2,183.33	\$850.00	\$600.00	\$312.00	\$545.83	\$128.75	\$4,619.92	\$577.49	\$24.06	\$437	\$1,746.67	\$129
15-Apr-16	\$2,183.33	\$850.00	\$600.00	\$312.00	\$545.83	\$128.75	\$4,619.92	\$577.49	\$24.06	\$437	\$1,746.67	\$129
30-Apr-16	\$2,183.33	\$850.00	\$600.00	\$312.00	\$545.83	\$128.75	\$4,619.92	\$577.49	\$24.06	\$437	\$1,746.67	\$129
15-May-16	\$2,183.33	\$850.00	\$600.00	\$312.00	\$545.83	\$128.75	\$4,619.92	\$577.49	\$24.06	\$437	\$1,746.67	\$129
31-May-16	\$2,183.33	\$850.00	\$600.00	\$312.00	\$545.83	\$128.75	\$4,619.92	\$577.49	\$24.06	\$437	\$1,746.67	\$129
15-Jun-16	\$2,183.33	\$850.00	\$600.00	\$312.00	\$545.83	\$128.75	\$4,619.92	\$577.49	\$24.06	\$437	\$1,746.67	\$129
30-Jun-16	\$2,183.33	\$850.00	\$600.00	\$312.00	\$545.83	\$128.75	\$4,619.92	\$577.49	\$24.06	\$437	\$1,746.67	\$129
15-Jul-16	\$2,183.33	\$850.00	\$600.00	\$312.00	\$545.83	\$128.75	\$4,619.92	\$577.49	\$24.06	\$437	\$1,746.67	\$129
31-Jul-16	\$2,183.33	\$850.00	\$600.00	\$312.00	\$545.83	\$128.75	\$4,619.92	\$577.49	\$24.06	\$437	\$1,746.67	\$129
15-Aug-16	\$2,183.33	\$850.00	\$600.00	\$312.00	\$545.83	\$128.75	\$4,619.92	\$577.49	\$24.06	\$437	\$1,746.67	\$129
31-Aug-16	\$2,183.33	\$850.00	\$600.00	\$312.00	\$545.83	\$128.75	\$4,619.92	\$577.49	\$24.06	\$437	\$1,746.67	\$129
15-Sep-16	\$2,183.33	\$850.00	\$600.00	\$312.00	\$545.83	\$128.75	\$4,619.92	\$577.49	\$24.06	\$437	\$1,746.67	\$129
30-Sep-16	\$2,183.33	\$850.00	\$600.00	\$312.00	\$545.83	\$128.75	\$4,619.92	\$577.49	\$24.06	\$437	\$1,746.67	\$129
<b>\$55,000</b>	<b>\$2,291.67</b>	<b>\$850.00</b>	<b>\$600.00</b>	<b>\$409.50</b>	<b>\$572.92</b>	<b>\$128.75</b>	<b>\$4,852.83</b>	<b>\$606.60</b>	<b>\$25.28</b>	<b>\$458</b>	<b>\$1,833.33</b>	<b>\$362</b>

<b>Oct Raise</b>	<b>\$108.33</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$97.50</b>	<b>\$27.08</b>	<b>\$0.00</b>	<b>\$232.92</b>	<b>\$29.11</b>				
<b>Annual</b>	<b>\$2,600.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,340.00</b>	<b>\$650.00</b>	<b>\$0.00</b>	<b>\$5,590.00</b>	<b>Estimated Annual Increase FY17</b>		<b>\$8,801</b>		

FY 16	Annual	Bi-Monthly	District Cost	
No Salary Increase in FY16	\$0.00	\$0.00	\$0.00	\$3090 for Temp Disability Taken (Instead of Raise = 6% Raise)
Retirement Contribution Increase (Permanent)	\$0.00	\$0.00	\$0.00	No retirement contribution increase proposed for FY16
Increase from 3.5 shifts/week to 4 shifts	(\$8,000.00)		(\$8,950.40)	Board reverted back to the 4 days/week (saves 1 P/T every 2 weeks or about \$500/2 weeks for 8 months)
Temporary Disability (Non-Duty) Insurance	\$3,090.00	\$128.75	\$2,060.00	Cost to District is \$3090.00 annually (instead of annual PTO reduction or payroll deduction)
Compensatory Time Pay (TEMP FY16 and assumed at 2 Extra Days/Month; could be more or could be less but could be \$768/month for a "free raise")	\$0.00	\$0.00	\$0.00	Acting Chief has worked 3 extra days this FY (we didn't pay a P/T for those days so net is zero); although Board states that no MONEY for CompTime payments will be paid to Acting Chief for "errands and incidentals", Board <u>will pay</u> another P/T Firefighter when a full-time employee works extra full shifts, participates in off island Training, or incidental off-island meetings and errands when Acting Chief schedules comp days
<b>Totals</b>	<b>(\$4,910.00)</b>	<b>\$128.75</b>	<b>(\$6,890.40)</b>	
Accrual of 1/2 PTO (up to 8 day annual accrual/30 day total accrual) but unknown until 30 Sep	\$0.00	\$0.00	(\$3,436.95)	District doesn't have to pay this out until 3+ years later (and doesn't pay a P/T for those days this FY); Each 8 days of accrual covers 2 weeks without pay during a temp disability

FY 17 (Assuming FY16 Budget Met)	Annual	Bi-Monthly	District Cost	
Salary Increase (Permanent, if Chief) to \$55000	\$2,600.00	\$108.33	\$2,908.88	If not selected as Perm Chief, stays at \$52400 (5% raise)
Retirement Contribution Increase (Permanent)	\$650.00	\$27.08	\$650.00	If not selected as Perm Chief, stays at \$13,100 (if selected, increase of \$650 from FY16)
Increase from 3.5 shifts/week to 4 shifts	(\$13,000.00)		(\$14,544.40)	Board reverted back to the 4 days/week (saves 1 P/T every 2 weeks or about \$500/2 weeks for 12 months)
Temporary Disability (Non-Duty) Insurance	\$3,090.00	\$128.75	\$3,090.00	Cost to District is \$3090.00 (instead of PTO reduction of payroll deduction)
Compensatory Time Pay (TEMP Until 2nd F/T Hire) for 2 Extra Days/Month (could be more or could be less but could be \$768/month for a "free raise")	\$0.00	\$0.00	\$0.00	Board states that no MONEY for CompTime payments will be paid to Acting Chief for "errands and incidentals", Board <u>will pay</u> another P/T Firefighter when a full-time employee works extra full shifts, participates in off-island Training, or incidental off-island meetings and errands when Acting Chief schedules comp days
Increase PTO from 16 to 21	\$2,160.00	\$90.00	\$2,416.61	Board reverted back to the 4 days/week so PTO days need to increase (paid for with \$14.5K in P/T savings)
<b>Totals</b>	<b>(\$4,500.00)</b>	<b>\$354.17</b>	<b>(\$5,478.91)</b>	
Accrual of 1/2 PTO (up to 10 day annual accrual/30 day total accrual) but unknown until 30 Sep	\$0.00	\$0.00	(\$4,296.19)	District doesn't have to pay this out until 3+ years later (and doesn't pay a P/T for those days this FY); Each 10 days of accrual covers 2-1/2 weeks without pay during a temp disability