

PLUMAS EUREKA COMMUNITY SERVICES DISTRICT
200 LUNDY LANE BLAIRSDEN, CALIFORNIA 96103
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PECSD SAFETY AND EMERGENCY COMMITTEE MEETING

April 21, 2026

8:00 am

Zoom Meeting ID: 871 3784 8441

Safety and Emergency Committee Members

Chairperson Don Fregulia

Director Kim Train

* Members of the public may address the Committee on items of business immediately before or during the Committee's consideration of the item after being recognized by the Committee. Limit on time for public comment is 3 minutes per speaker.

Discussion and Information Items

1. Fire Department Structure, Purpose, and Strategic Direction

- Discussion of the Fire Department's purpose and goals
- Questions submitted to the Committee by Director Rowden
- General discussion regarding desired structure and direction of the Fire Department

Public Comment (Non-Agenda Items)

- Public may address items not on the agenda.
- Written comments due 24 hours prior for distribution.
- Comments limited to 3 minutes per speaker.

Adjournment

ADA Compliance: Agenda available in alternative formats upon request. Contact Administrative Manager Gina-Marie Morris at (530) 836-1953 at least 24 hours before the meeting.

Director Rowden's Questions to the Committee

1. The core mission of the Department is provide emergency services to residents, property owners and visitors in the District; is that correct?
2. Can that mission be accomplished with the annual revenue from the voter approved taxes and donations?
3. Should the taxes be raised by the CPI as allowed in the authorizing ordinance?
4. Do we need the mutual aid revenue?
5. What are the challenges to maintaining a mutual aid capability? Is the administrative and maintenance effort worth the benefits?
6. Should we look to outsourcing or consolidation?

FIRE RISK MANAGEMENT SYSTEMS

Worksheet for Calculation of 2026/2027 Budgeted Contribution (Preliminary)

District: Plumas Eureka Community Services District

Completed by: Kemble (Finance Manager), 3/19/2026

Classification	Code	Estimated PR/ #of Volunteers	Estimated Payroll from Actuals 7-1-24 to 6-30-25	Estimated Primary Layer Rate	Primary Layer Contribution
<u>Safety Personnel</u>					
Safety Volunteer Payroll*	7707	16	\$ 81,250	12.750	\$ 10,359
Safety Payroll	7706		\$ 388,870	12.750	49,581
<u>Non-safety Personnel</u>					
Clerical & Other Payroll	8810		\$ 312,294	8.290	25,889
Clerical Volunteer Payroll**		0	\$ -	8.290	-
Total Payroll			\$ 782,414		

	Total	\$85,829
	Experience Modification Factor	0.958
	Total FY 2026/27 Budgeted Member Contribution ***	\$82,224
	2026/27 Budgeted Quarterly Member Contribution	\$20,556
	Individual District Contribution Rate	0.1051
	Individual District Contribution Rate - Safety Only	0.1221
	Individual District Contribution Rate - Non-Safety Only	0.0794

Notes

- 2026/2027 estimated payroll was used for these calculations. Estimated payroll is calculated using 2024/2025 actual audited payroll.
 - 2024/2025 actual volunteer count was used for these calculations.
 - Clerical & Others includes Water Operation (Class Code 7520), Sanitation (7580), Maintenance (9420), Municipal (9410) and Inspectors' payroll.
 - Non Fire Volunteers include Volunteers for Manual Labor, Clerical, Non-paid Directors, Cadets, Explorers and Other Volunteers.
 - Cadets and Explorers requires a special resolution to be on file with FRMS.
- * Fire Volunteer Payroll is calculated by multiplying # of Volunteers by \$5,000, irrespective of actual payment made to volunteers
 ** Non Fire Volunteer Payroll is calculated by multiplying # of Volunteers by \$1,000, irrespective of actual payment made to volunteers
 *** Minimum Deposit Premium for the program is \$2,500

26/27 Budget - Workers Compensation

Supporting Calculations

Employee	Classification	Estimated	Experience	Effective
		Primary Layer Rate	Modification Factor	Layer Rate
Tate	Municipal - non manual	\$ 8.29	0.958	\$ 7.94
Chief	Paid Fireman	\$ 12.75		\$ 12.21
Morris	Clerical	\$ 8.29		\$ 7.94
Campbell	Water/Wastewater	\$ 8.29		\$ 7.94
Corona	Water/Wastewater	\$ 8.29		\$ 7.94

Workers Compensation allocations based on the overall ratio from the wage allocations.

	Estimated Payroll			Allocations			
	7/1/23 - 6/30/24	Primary Layer Rate	Primary Layer Contribution	Water 48.08%	Sewer 47.9%	Fire 3.84%	District Maint 0.18%
Clerical & Other Payroll	\$ 312,294	\$ 7.942	\$ 24,802	\$ 11,925	\$ 11,880	\$ 952	\$ 45
Fire Volunteers							
-Safety Volunteer Payroll 16	\$ 81,250	\$ 12.215	\$ 9,924			\$ 9,924	
-OES Deployment	\$ 388,870	\$ 12.215	\$ 47,499			\$ 47,499	
Totals	\$ 782,414		\$ 82,225	\$ 11,925	\$ 11,880	\$ 58,375	\$ 45

Gina-Marie Morris

From: Gina-Marie Morris
Sent: Thursday, April 16, 2026 12:35 PM
To: 'Bistolfo, Amanda'
Cc: Jamar Tate; Naucler, Kimberly
Subject: RE: Wildland Deployments causing increases
Attachments: Sales Invoice-FRMS00668.pdf

Good afternoon Amanda,

We just received Invoice #FRMS00668 for the 2024–2025 Workers' Compensation payroll adjustment in the amount of \$51,576.

Can you provide a detailed breakdown of the adjustment, including the underlying payroll figures, classifications, and any rate changes applied? This will allow us to properly account for the expense on our end.

As this matter has already been forwarded for review, the invoice increases the urgency. Given the size and unexpected nature of this expense, we would appreciate a determination as soon as possible.

Thank you,



Gina-Marie Morris

Administrative Manager
PECSD
200 Lundy Lane Blairsden, CA 96103
Phone 530-836-1953
Web: www.pecsd.org
Email admin.mgr@pecsd.org

From: Bistolfo, Amanda <Amanda.Bistolfo@sedgwick.com>
Sent: Monday, April 13, 2026 10:20 AM
To: Gina-Marie Morris <admin.mgr@pecsd.org>
Cc: Jamar Tate <management@pecsd.org>; Naucler, Kimberly <Kimberly.Naucler@sedgwick.com>
Subject: RE: Wildland Deployments causing increases

Good morning Gina,

Thank you for your email. At this time we don't have any information to report—the issue you raised is important and FRMS is also meeting and discussing it.

Please accept my apologies, and thank you again for bringing this matter to us.

Thank you,

Amanda Bistolfo | Pooling Administration Analyst
Sacramento, CA
DIRECT 916.244.1190
EMAIL amanda.bistolfo@sedgwick.com

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From: Gina-Marie Morris <admin.mgr@pecsd.org>
Sent: Wednesday, April 1, 2026 10:11 AM
To: Bistolfo, Amanda <Amanda.Bistolfo@sedgwick.com>
Cc: Jamar Tate <management@pecsd.org>
Subject: Wildland Deployments causing increases

Good morning Amanda,

Thank you again for taking my call—I appreciate your time in helping us work through this.

As we discussed, I am following up in writing to ensure we have a clear understanding of how Workers' Compensation is being applied in relation to our OES deployments.

For context:

- Our Fire Department is primarily staffed by volunteers who receive nominal stipends.
- During wildland fire season, California Governor's Office of Emergency Services (OES) reimburses the District for deployments.
- Those OES funds are passed through to the volunteers as compensation for time spent on the incident.
- Based on guidance from our auditor and IRS Publication 15, individuals are processed through payroll and treated as employees **only for the duration of the deployment** to meet tax reporting requirements.
- These individuals otherwise remain volunteers and do not maintain ongoing employee status outside of deployments.

As a result of approximately \$389,000 in OES deployment-related payroll, our Workers' Compensation premium increased by approximately \$50,000.

We are seeking clarification on the following:

1) Premium Calculation Basis

Given that these individuals are only classified as employees during short-term, incident-specific deployments:

- Is it appropriate for the full OES deployment payroll to be included in the Workers' Compensation premium calculation?
- Are there any exclusions, alternative classifications, or rate treatments available for this type of pass-through, reimbursed emergency response payroll?

2) Employment Status & Classification

- Does temporary payroll classification for tax purposes automatically trigger full Workers' Compensation exposure as standard employees?

- Is there a distinction in Workers' Compensation rating between volunteers receiving nominal stipends and individuals temporarily treated as employees for federally reimbursed emergency assignments?

3) Coverage Scope & Duration

- Can you confirm that Workers' Compensation coverage for these individuals is limited strictly to the duration of each OES deployment?
- Does participation in a deployment create any extended or ongoing eligibility for Workers' Compensation benefits beyond the incident period?

4) Structuring & Reporting Options

- Are there alternative payroll reporting methods, classifications, or program structures that would more accurately reflect the temporary and reimbursed nature of this activity?
- Are other districts handling OES deployment payroll differently in a way that mitigates premium impact?

5) Reimbursement Alignment

- Since OES reimbursements are intended to cover deployment-related costs, including labor, is there any mechanism within Workers' Compensation rating that accounts for reimbursed payroll versus District-funded payroll?

Our goal is to ensure we are both compliant and accurately categorized, while also confirming that we are not incurring disproportionate long-term costs for short-term, reimbursed emergency response activities.

If helpful, I am happy to provide payroll breakdowns or deployment summaries for further review.

Thank you again for your assistance—we appreciate your guidance on this.

Warm regards,



Gina-Marie Morris

Administrative Manager

PECSD

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SACRAMENTO, CA 95833

INVOICE

COVERAGE PERIOD: 07/01/2024 – 06/30/2025
INVOICE NO.: FRMS00668
INVOICE DATE: 04/16/2026
DUE DATE: 05/31/2026

BILL TO: Plumas Eureka Community Services Dist
200 Lundy Lane
BLAIRSDEN, CA 96103-9713

2024/2025 WORKER’S COMPENSATION PAYROLL ADJUSTMENT

DESCRIPTION	AMOUNT
WORKER’S COMPENSATION PAYROLL ADJUSTMENT – 2024-2025	\$51,576.00
TOTAL AMOUNT DUE	\$51,576.00

ACH/Wire Transfer Instructions:

Fire Risk Management Services
Bank Name: California Bank & Trust
Bank Address: 520 Capital Mall, Suite 750
Sacramento, CA 95814-4714
ABA/Routing Number: 121002042
Account Number: 1030063411

Check must be made payable to “FRMS” and mailed to:

Fire Risk Management Services
Dept. C359
P.O. Box 509015
San Diego, CA 92150-9015

Inquiries can be directed to the following:
Billing and remittance questions - Email Alex.Gilbert@sedgwick.com, CC Kemble.Ng@sedgwick.com
General questions - Email Maria.DeLeon@sedgwick.com, CC Amanda.Bistolfo@sedgwick.com