



PRELIMINARY BUDGET FY- 2017/2018

Mission:

The Lakeside Fire Department is dedicated to the prevention and suppression of fire; the emergency treatment and transportation of the ill and injured; and those duties that provide for protection of life, property, and the environment.



Lakeside Fire Protection District

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Lakeside, CA 92040
Business (619)390-2350
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RESOLUTION #17-009

**RESOLUTION OF THE GOVERNING BOARD OF THE LAKESIDE FIRE
PROTECTION DISTRICT ADOPTING PRELIMINARY BUDGET FOR FISCAL YEAR
2017/2018**

WHEREAS, the Lakeside Fire Protection District (hereinafter referred to as “District”) is required to adopt a preliminary budget, on or before June 1 of each year, as per Section 13890 of the Health & Safety Code; and

WHEREAS, the District and budget committee have made recommendations and submitted the proposed preliminary budget for review and adoption at a publicly noticed meeting; and

WHEREAS, the District’s total revenues and fund balances from all sources exceed the total expenditures for Fiscal Year 2017/2018;

NOW, THEREFORE, BE IT RESOLVED that the preliminary budget for the Fiscal Year 2017/2018 will be and is hereby adopted with a total expenditure and operating fund transfer requirement of \$14,989,843; and

BE IT FURTHER RESOLVED that the means of financing the expenditure requirement will be by monies derived from all revenue sources, available fund balance, and designated reserve fund balances;

BE IT FURTHER RESOLVED that the Final Budget will be adopted in accordance with California Government Code prior to October 1, 2017.

***PASSED AND ADOPTED** by the Board of Directors of the Lakeside Fire Protection District, County of San Diego, State of California, on the 13th Day of June, 2017 by the following vote:*

AYES: Baker, Bingham, Haworth, Robeson.

NOES:

ABSTAIN:

ABSENT: Liebig.

Bob Robeson
Board President

Janise Martinez
Acting Clerk of the Board

LAKESIDE FIRE PROTECTION DISTRICT

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Lakeside Fire Protection District
Budget Summary

PRELIMINARY BUDGET - FISCAL YEAR 2017/2018

Category	Amended FY-				
	Final FY-16/17	16/17	FY-17/18	Change	%
Base Salaries	\$3,243,879	\$3,243,879	\$3,278,879	\$35,000	1.1%
Overtime/FLSA	\$1,071,417	\$1,071,417	\$1,098,539	\$27,121	2.5%
Benefits	\$3,352,848	\$3,352,848	\$3,538,054	\$185,205	5.5%
Services and Supplies	\$1,131,975	\$1,131,975	\$1,162,201	\$30,226	2.7%
Dispatching	\$353,115	\$353,115	\$361,428	\$8,313	2.4%
EMS Expense	\$47,780	\$47,780	\$32,454	(\$15,326)	-32.1%
Training	\$106,800	\$106,800	\$104,370	(\$2,430)	-2.3%
Community Services	\$31,250	\$31,250	\$32,450	\$1,200	3.8%
Capital Funding	\$837,170	\$837,170	\$993,137	\$155,967	18.6%
Sub-Total =	\$10,176,235	\$10,176,235	\$10,601,512	\$425,277	4.2%
CSA-69 Contract Expense	\$3,115,863	\$3,115,863	\$3,255,114	\$139,251	4.5%
Total Operating Expenses =	\$13,292,098	\$13,292,098	\$13,856,626	\$564,528	4.2%
Total Operating Means of Financing =	\$13,470,563	\$13,470,563	\$14,080,082	\$609,519	
Reserves used for non-recurring expenses =	\$0	\$0	\$0	\$0	
Increase/(Decrease) from Operations =	178,465	178,465	223,456	44,991	
Amended FY-					
	Final FY-16/17	16/17	FY-17/18	Change	Increase
Non-Operating Revenue & Fund Transfers =	\$3,982,116	\$3,982,116	\$1,133,218	(\$2,848,899)	-71.5%
Emergency Incident Costs =	\$472,500	\$472,500	\$472,500	\$0	0.0%
Total Contingency Reserve Outlay =	\$493,250	\$493,250	\$0	(\$493,250)	-100.0%
Total OPEB Outlay =	\$454,456	\$454,456	\$0	(\$454,456)	-100.0%
Total Capital Outlay =	\$1,870,000	\$1,870,000	\$0	(\$1,870,000)	-100.0%
Total Rental Home Expenses =	\$12,000	\$12,000	\$0	(\$12,000)	-100.0%
Total Accrued Leave Expense =	\$93,000	\$93,000	\$109,945	\$16,945	18.2%
Debt Service - Capital =	\$546,710	\$546,710	\$550,773	\$4,063	0.7%
Total Non-Operating Expenses =	\$3,941,916	\$3,941,916	\$1,133,218	(\$2,808,699)	-71.3%
Increase/(Decrease) from Non-Operating =	\$40,200	\$40,200	\$0	(\$40,200)	-100.0%
Total Appropriations =	\$17,234,014	\$17,234,014	\$14,989,843	-\$2,244,171	-13%
Total M&O costs =	1,670,920	1,670,920	1,692,903	21,983	1.3%
% of M&O cost to Property Tax/Bene. Fee =	16.6%	16.6%	16.1%		
Total Salary Costs =	4,301,167	4,301,167	4,377,418	76,251	1.8%
Total Benefit Costs =	3,366,978	3,366,978	3,538,054	171,076	5.1%
Total Salary & Benefit costs =	7,668,145	7,668,145	7,915,472	247,327	3.2%
% of Personnel cost to Property Tax/Bene. Fee =	76.14%	76.14%	75.09%		
Total OT related to Programs =	98,000	98,000	138,000	40,000	40.8%
% of Personnel cost less Program OT =	75.16%	75.16%	73.78%		
% of Capital Funding to Property Tax/Bene Fee=	8.3%	8.3%	9.4%		

Lakeside Fire Protection District
Fund Allocations - Reserves

PRELIMINARY BUDGET - FISCAL YEAR 2017/2018

<i>Assigned General Fund Reserves</i>	Beginning Balance *	Increase	(Decrease)	Ending Balance	Increase / (Decrease)
Budget Stability Reserve	550,000	223,456	(100,000)	673,456	123,456
Increase/(Decrease) from Operations		223,456			
Transfer to Contingency Budget			0		
Transfer to Emergency Incident Budget			(100,000)		
Amount Used to Balance Budget			0		
Accrued Leave Reserve *	1,000,000	109,945	(109,945)	1,000,000	0
Leave Payouts(estimate)			(109,945)		
Transfer in from Operations (5019)		109,945			
Capital Equipment Reserve	800,000	812,562	0	1,612,562	812,562
Transfer in from Operations		606,900			
EMS Capital Funding from CSA-69		205,662			
Capital Equipment Outlay			0		
Property Rental Income		0	0		
Capital Facilities Reserve	175,000	386,237	0	561,237	386,237
Transfer in from Operations		386,237	0		
Capital Facilities Outlay			0		
OPEB Reserve	0	0	0	0	0
Final Payment on Side Fund			0		
Transfer to OPEB Reserve Fund			0		
HCFA Liability Reserve	750,000	0	0	750,000	0
JPA Liability and RCS Infrastructure					
Self-Insured Retention Reserve	600,302	0	0	600,302	0
PASIS Liability					
<i>Committed General Fund Reserves</i>					
Economic Budget Stability Reserve	2,500,000	0	0	2,500,000	0
Total General Fund Reserves =					
	<u>6,375,302</u>	<u>1,532,200</u>	<u>(209,945)</u>	<u>7,697,557</u>	<u>1,322,255</u>

** Beginning Balances, include \$700,000 home value, and are estimates and will be revised after the audit.*

CERBT TRUST FUND	2,769,994	969,709	(560,000)	3,179,703	409,709
Transfer to CERBT TRUST FUND		969,709			
Benefits due to retired annuitants			560,000		

Lakeside Fire Protection District
Means of Financing

PRELIMINARY BUDGET - FISCAL YEAR 2017/2018

SOURCE OF OPERATING REVENUES	Totals	%
Gross Property Taxes-Based on Annual Assessed Valuation Report by County of San Diego -	11,589,851	82.31%
RDA Passthrough after the Dissolution of Redevelopment Agencies	0	0.00%
Estimate of ERAF Property Tax Shift from the Fire District to Schools by the State(FY-13/14 Shift)	(1,962,883)	-13.94%
Ad-valorem Property Tax Revenue:	9,626,968	68.37%
Special Assessment Tax - Fire Benefit Fee	915,000	6.50%
Total Property Tax:	10,541,968	74.87%
Fees for Services	1,000	0.01%
General Fund Interest	12,000	0.09%
Mitigation Fees - used to reimburse the General Fund for previous years capital improvements	50,000	0.36%
CSA-69 Contract Reimbursement for Operating & Capital Costs	3,255,114	23.12%
Contract with County of San Diego - First Responder Claim Funds	50,000	0.36%
Contract with Cellular Providers for Tower Leases - Station 26 & Station 3	20,000	0.14%
USDRIP - Passthrough Revenue from Dissolution of Redevelopment Agencies	150,000	1.07%
Total Other Revenue =	3,538,114	25.13%
Sub-Total Operating Revenue =	14,080,082	100.00%
Total Operating Means of Financing =	14,080,082	100.00%
Total Non-Operating Means of Financing =	1,133,218	
TOTAL MEANS OF FINANCING =	\$15,213,300	
Total Appropriations =	\$14,989,843	
Total Surplus / (Deficit) from Operating Activities =	\$223,456	
Total Surplus / (Deficit) from Non-Operating Activities =	\$0	
Total Surplus / (Deficit) from Operating & Non-Operating Activities =	\$223,456	

Lakeside Fire Protection District
Means of Financing

PRELIMINARY BUDGET - FISCAL YEAR 2017/2018

SOURCE OF NON-OPERATING REVENUE & FUND TRANSFERS	Totals
Fund Transfer from Capital Reserve Fund for Capital Purchases	0
Fund Transfer from Emergency Reserve for Contingency Items	0
Fund Transfer from OPEB Fund to CERBT and Pay for Current Obligations	0
Fund Transfer from General Fund for Emergency Incidents	100,000
Reimbursement for Emergency Service Assignments - (Includes \$ for OES Reimburse for Admin & Vehicles)	372,500
County of San Diego Cooperation Agreement for Debt Service - River Park Fire Station	550,773
Fund Transfer from Accrued Leave Fund for payout of accrued leave	109,945
Rental Property Income - Lakeside Avenue Properties Gross Rents	0
Total Non-Operating Means of Financing =	1,133,218
Total Operating Means of Financing =	14,080,082
<u>TOTAL MEANS OF FINANCING =</u>	<u>\$15,213,300</u>
<u>Total Appropriations =</u>	<u>\$14,989,843</u>
Total Surplus / (Deficit) from Operating Activities =	\$223,456
Total Surplus / (Deficit) from Non-Operating Activities =	\$0
<u>Total Surplus / (Deficit) from Operating & Non-Operating Activities =</u>	<u>\$223,456</u>

Lakeside Fire Protection District - Summary of Operating Expenses

Pg.#	ACCT #	CATEGORIES	TOTAL	Lakeside	%	Total CSA-69 Cost	%	Total CSA-69 Budget	Over/(Under) Budget
6	500900	SALARIES/SAFETY	3,853,000	3,024,750	79%	828,250	21%	845,876	(17,626)
7	501000	SALARIES/MISC.	320,000	240,000	75%	80,000	25%	83,344	(3,344)
8	501100	SALARIES/DIR	18,839	14,129	75%	4,710	25%	0	4,710
9	501200	OVERTIME	1,414,578	1,017,039	72%	397,539	28%	404,190	(6,651)
10	501300	OUT-OF-RATE	9,000	6,000	67%	3,000	33%	0	3,000
11	501400	FLSA	103,000	81,500	79%	21,500	21%	22,790	(1,290)
12	501500	INCENTIVE PAY	38,000	28,500	75%	9,500	25%	13,250	(3,750)
13	501600	HOLIDAY PAY	124,000	98,000	79%	26,000	21%	27,030	(1,030)
14	501700	MEDICAL INSURANCE	880,200	676,758	77%	203,442	23%	215,649	(12,207)
15	501800	UNIFORM ALLOW.	47,003	36,502	78%	10,502	22%	11,130	(629)
16	501800	ACCRUED LEAVE	109,945	82,459	75%	27,486	25%	0	27,486
17	502000	RETIREMENT	2,966,052	2,281,285	77%	684,767	23%	667,813	16,954
18	502100	MEDICARE TAX	91,897	71,385	78%	20,512	22%	21,459	(947)
19	505000	P.P.E.	94,100	72,785	77%	21,315	23%	19,278	2,037
20	505100	TELEPHONE	45,000	33,750	75%	11,250	25%	9,750	1,500
21	505200	HOUSEHOLD	21,430	16,073	75%	5,358	25%	9,075	(3,718)
22	505300	MOTOR FUELS	110,000	63,750	58%	46,250	42%	46,250	0
23	505400	OFFICE EXPENSE	117,200	87,900	75%	29,300	25%	0	29,300
24	505500	PROF/SERVICES	505,721	438,346	87%	67,375	13%	61,575	5,800
25	505800	DIST. SPEC. EXPENSE	103,750	80,063	77%	23,688	23%	20,250	3,438
26	505900	FIREFIGHTING EQUIP.	37,000	37,000	100%	0	0%	23,540	(23,540)
27	506000	UTILITIES	101,500	84,000	83%	17,500	17%	2,100	15,400
28	506100	DISPATCHING	481,904	361,428	75%	120,476	25%	158,160	(37,684)
29	510100	WORKERS COMP	328,709	257,166	78%	71,543	22%	71,162	381
30	512000	APP/EQUIP MAINT.	206,500	144,375	70%	62,125	30%	62,040	85
31	512300	STATION MAINT.	118,000	104,160	88%	13,840	12%	36,193	(22,353)
32	514000	EMS	236,140	32,454	14%	203,686	86%	167,040	36,646
33	515100	DIRECTORS/MTGS	19,200	14,400	75%	4,800	25%	0	4,800
34	517000	TRAIN/SEMINARS	119,960	89,970	75%	29,990	25%	51,175	(21,185)
35	522000	COMMUNITY SERVICES	36,200	32,450	90%	3,750	10%	0	3,750
36	536400	CAPITAL FUNDING	1,198,799	993,137	83%	205,662	17%	207,790	(2,128)
Operating Expense			13,856,626	10,601,512	77%	3,255,114	23%	3,257,909	(2,795)
Salaries & Benefits			10,304,222	7,915,472	77%	2,388,750	23%	2,383,693	5,057
Maintenance & Operations			2,353,605	1,692,903	72%	660,702	28%	666,426	(5,724)
Capital Funding			1,198,799	993,137	83%	205,662	17%	207,790	(2,128)

LAKESIDE FIRE PROTECTION DISTRICT

**ACCOUNT # 5009
SALARIES/SAFETY**

Salaries for Safety Employees

4 Staff positions = Fire Chief and three Division Chiefs
48 on Shift = 12 Captains, 12 Engineers, 24 Firefighter Paramedics

<i>Line #</i>	<i>Item Description</i>	<i>FTE</i>	<i>Total</i>	<i>Lakeside FY-2016/2017</i>	<i>Allocation Factor</i>	<i>CSA-69 Contract</i>	<i>Allocation Factor</i>
21	Fire Chief	1	169,000.00	\$126,750	75%	\$42,250	25%
22	Division Chief	3	386,000.00	\$289,500	75%	\$96,500	25%
23	Fire Marshal	0	0.00	\$0	0%	\$0	0%
25	Captains	12	1,046,000.00	\$1,046,000	100%	\$0	0%
26	Engineers	12	873,000.00	\$873,000	100%	\$0	0%
27	Firefighters	24	1,379,000.00	\$689,500	50%	\$689,500	50%
Total			52	3,853,000.00	\$3,024,750.00	\$828,250.00	

ALLOCATION FACTOR								
Total Firefighters			Captains		Engineers		Firefighter/Paramedics	
LKS	36	75%	12	100%	12	100%	12	50%
CSA	12	25%	0	0%	0	0%	12	50%
Totals	48		12		12		24	

LAKESIDE FIRE PROTECTION DISTRICT

ACCOUNT # 5010
SALARIES - NON-SAFETY

Salaries for Non-Safety Employees.

Administration and Support Services = 4.0 FTEs

Line #	Item Description	FTE	Total	Lakeside FY-2016/2017	Allocation Factor	CSA-69 Contract	Allocation Factor
21	Admin. Services Mgr.	1.0	119,000.00	\$89,250	75%	\$29,750	25%
22	Administrative Assistant/Acct	1.0	67,000.00	\$50,250	75%	\$16,750	25%
42	Administrative Analyst	1.0	82,000.00	\$61,500	75%	\$20,500	25%
27	Executive Assistant	1.0	52,000.00	\$39,000	75%	\$13,000	25%
Total			320,000.00	\$240,000.00		\$80,000.00	

ALLOCATION FACTOR										
Total Firefighters				Captains			Engineers		Firefighter/Paramedics	
LKS	36	75%		12	100%		12	100%	12	50%
CSA	12	25%		0	0%		0	0%	12	50%
Totals	48			12			12		24	

ALLOCATION FACTOR -			Vehicles
LKS	25	83%	
CSA	5	17%	
Prev	0	0%	
Total Vehicles	30		

LAKESIDE FIRE PROTECTION DISTRICT

**ACCOUNT # 5011
SALARIES/DIRECTORS**

Salaries are for Board Members who attend the regularly scheduled board meetings.
Two additional meetings per year for special meetings.

<i>Line #</i>	<i>Item Description</i>	<i>Total</i>	<i>Lakeside FY-2016/2017</i>	<i>Allocation Factor</i>	<i>CSA-69 Contract</i>	<i>Allocation Factor</i>
1	Regularly Scheduled Meetings (2per month)	15,000.00	\$11,250	75%	\$3,750	25%
2	Special Meetings, Unscheduled (2 meetings)	2,500.00	\$1,875	75%	\$625	25%
4	Social Security Payment for Directors	1,338.75	\$1,004	75%	\$335	25%
TOTAL ---->		18,838.75	\$14,129.06		\$4,709.69	

ALLOCATION FACTOR - including Prevention		
Total Firefighters & Prevention		
LKS	36	75%
CSA	12	25%
PREV	0	0%
Suppression Total	48	

LAKESIDE FIRE PROTECTION DISTRICT

**ACCOUNT #5012
OVERTIME**

Vacation = Each employee takes one year of vacation as they accrue it.
 Sick Leave = Each employee uses the annual accrued benefit as they accrue it.
 Workers Compensation = 1.2 FTEs of Workers Compensation time off annually. (3,500 hours)
 Planned Vacancy = 8,736 hours of vacant FF/PM position covered by OT - \$334,152 (8736 x \$38.25)

Line #	Item Description	FTE	Total	Lakeside FY-2016/2017	Allocation Factor	CSA-69 Contract	Allocation Factor
25	Captains	12	315,000.00	\$315,000	100%	\$0	0%
26	Engineers	12	249,000.00	\$249,000	100%	\$0	0%
27	Firefighters	24	702,577.60	\$351,289	50%	\$351,289	50%
32	Administrative Assistant/Acc	1	5,000.00	\$3,750	75%	\$1,250	25%
33	Executive Assistant	1	5,000.00	\$3,750	75%	\$1,250	25%
Position OT Sub-Total =			1,276,577.60	922,788.80		\$353,789	
	EMS Program		20,000.00	\$4,000	20%	\$16,000	80%
	Fire Prevention		7,000.00	\$7,000	100%	\$0	0%
	Training		64,000.00	\$48,000	75%	\$16,000	25%
	Operations		7,000.00	\$5,250	75%	\$1,750	25%
	Program Management		40,000.00	\$30,000	75%	\$10,000	25%
Program OT Sub-Total =			138,000.00	94,250.00		\$43,750	
Total			1,414,577.60	1,017,039		397,539	

ALLOCATION FACTOR - EMS costs are allocated based on an estimate of 80% of calls related to CSA activity.

Total Firefighters			Captains		Engineers		Firefighter/Paramedics	
LKS	36	75%	12	100%	12	100%	12	50%
CSA	12	25%	0	0%	0	0%	12	50%
Suppression Totals	48		12		12		24	

LAKESIDE FIRE PROTECTION DISTRICT

ACCOUNT # 5013
OUT of RATE

Out-of-Rate pay is a negotiated item, whereby qualified individuals can assume a higher rank and fill in for Engineers and Captains when they are absent from the workplace.
ALS Premium = Captains or Engineers working as paramedic on the ALS engines.
Preceptor Pay - Premium for paramedics working with interns.

<i>Line #</i>	<i>Item Description</i>	Total	<i>Lakeside FY-2016/2017</i>	<i>Allocation Factor</i>	<i>CSA-69 contract</i>	<i>Allocation Factor</i>
1	Acting Captain or BC	0.00	\$0	100%	\$0.00	0%
2	Acting Engineer	0.00	\$0	100%	\$0.00	0%
3	ALS Engine Premium	6,000.00	\$6,000	100%	\$0.00	0%
4	Preceptor Pay	3,000.00	\$0	0%	\$3,000.00	100%
TOTAL ---->		9,000.00	\$6,000.00		\$3,000.00	

ALLOCATION FACTOR								
Total Firefighters			Captains		Engineers		Firefighter/Paramedics	
LKS	36	75%	12	100%	12	100%	12	50%
CSA	12	25%	0	0%	0	0%	12	50%
Totals	48		12		12		24	

LAKESIDE FIRE PROTECTION DISTRICT

ACCOUNT # 5014
F.L.S.A.

The Fair Labor Standards Act (FLSA) provides that each non-exempt employee receive overtime at the rate of 1/2 hourly salary, provided that the employee works every hour of the scheduled and approved work cycle.
Budget is based on 10 hours of 1/2 the hourly wage for 15 FLSA periods annually.

Line #	Item Description	Total	Lakeside FY-2016/2017	Allocation Factor	CSA-69 contract	Allocation factor
1	Captains	33,000.00	\$33,000	100%	\$0.00	0%
2	Engineers	27,000.00	\$27,000	100%	\$0.00	0%
3	Firefighters	43,000.00	\$21,500	50%	\$21,500.00	50%
4	N/A		\$0	100%	\$0.00	0%
TOTAL ---->		103,000.00	\$81,500.00		\$21,500.00	

ALLOCATION FACTOR								
Total Firefighters		Captains		Engineers		Firefighter/Paramedics		
LKS	36	75%	12	100%	12	100%	12	50%
CSA	12	25%	0	0%	0	0%	12	50%
Totals	48		12		12		24	

LAKESIDE FIRE PROTECTION DISTRICT

ACCOUNT # 5015
INCENTIVE PAY

Paramedic Incentive is a negotiated item available to employees who maintain their EMT-P certification.

Line #	Item Description	Total	Paramedic Incentive	Other Incentive	Lakeside FY-2016/2017	Allocation Factor	CSA-69 contract	Allocation factor
21	Fire Chief	\$0.00	\$0.00	\$0.00	\$0	100%	\$0.00	0%
22	Division Chief	\$0.00	\$0.00	\$0.00	\$0	100%	\$0.00	0%
23	Fire Marshal	\$0.00	\$0.00	\$0.00	\$0	100%	\$0.00	0%
25	Captains	\$11,000.00	\$11,000.00	\$0.00	\$11,000	100%	\$0.00	0%
26	Engineers	\$8,000.00	\$8,000.00	\$0.00	\$8,000	100%	\$0.00	0%
27	Firefighters	\$19,000.00	\$19,000.00	\$0.00	\$9,500	50%	\$9,500.00	50%
31	Admin. Services Mgr.	\$0.00	\$0.00	\$0.00	\$0	100%	\$0.00	0%
32	Administrative Assistant/Acct	\$0.00	\$0.00	\$0.00	\$0	100%	\$0.00	0%
33	Executive Assistant	\$0.00	\$0.00	\$0.00	\$0	100%	\$0.00	0%
TOTAL ---->		38,000.00	38,000.00	0.00	\$28,500.00		\$9,500.00	

ALLOCATION FACTOR									
Total Firefighters			Captains		Engineers		Firefighter/Paramedics		
LKS	36	75%	12	100%	12	100%	12	50%	
CSA	12	25%	0	0%	0	0%	12	50%	
Totals	48		12		12		24		

LAKESIDE FIRE PROTECTION DISTRICT

**ACCOUNT # 5016
HOLIDAY PAY**

Negotiated item, employees shall earn 4.5 working shifts of regular pay as Holiday Compensation each year. This benefit shall be paid every year on Dec. 1 or incorporated in their monthly salary.

<i>Line #</i>	<i>Item Description</i>	Total	<i>Lakeside FY-2016/2017</i>	<i>Allocation Factor</i>	<i>CSA-69 contract</i>	<i>Allocation factor</i>
21	Fire Chief	0.00	\$0	100%	\$0.00	0%
22	Division Chief	0.00	\$0	100%	\$0.00	0%
23	Fire Marshal	0.00	\$0	100%	\$0.00	0%
25	Captains	39,000.00	\$39,000	100%	\$0.00	0%
26	Engineers	33,000.00	\$33,000	100%	\$0.00	0%
27	Firefighters	52,000.00	\$26,000	50%	\$26,000.00	50%
TOTAL ---->		124,000.00	98,000		26,000	

ALLOCATION FACTOR								
Total Firefighters			Captains		Engineers		Firefighter/Paramedics	
LKS	36	75%	12	100%	12	100%	12	50%
CSA	12	25%	0	0%	0	0%	12	50%
Totals	48		12		12		24	

LAKESIDE FIRE PROTECTION DISTRICT

ACCOUNT # 5017
GROUP MEDICAL INSURANCE

Cost of Medical Insurance benefits for active employees.

Line #	Item Description	FTE	Total	Annual Cost	Lakeside FY-2016/2017	Allocation Factor	CSA-69 Contract	Allocation Factor
21	Fire Chief	1	\$16,644.00	\$16,644.00	\$12,483	75%	\$4,161	25%
22	Division Chief	3	\$49,932.00	\$49,932.00	\$37,449	75%	\$12,483	25%
23	Fire Marshal	0	\$0.00	\$0.00	\$0	100%	\$0	0%
25	Captains	12	\$199,728.00	\$199,728.00	\$199,728	100%	\$0	0%
26	Engineers	12	\$199,728.00	\$199,728.00	\$199,728	100%	\$0	0%
27	Firefighters	24	\$333,024.00	\$333,024.00	\$166,512	50%	\$166,512	50%
31	Admin. Services Mgr.	1	\$16,500.00	\$16,500.00	\$12,375	75%	\$4,125	25%
32	Administrative Assistant/Acct	1	\$16,644.00	\$16,644.00	\$12,483	75%	\$4,161	25%
42	Administrative Analyst	1	\$16,500.00	\$16,500.00	\$12,375	75%	\$4,125	25%
35	Executive Assistant	1	\$16,500.00	\$16,500.00	\$12,375	75%	\$4,125	25%
37	Director	0	\$0.00	\$0.00	\$0	75%	\$0	25%
38	Admin. Charge(PERS & 3rd Party Admin)		\$15,000.00	\$15,000.00	\$11,250	75%	\$3,750	25%
		56		\$0.00				
	TOTAL ---->		880,200.00	880,200.00	\$676,758.00		\$203,442.00	

ALLOCATION FACTOR							
Total Firefighters			Captains			Engineers	Firefighter/
LKS	36	75%	12	100%	12	100%	12
CSA	12	25%	0	0%	0	0%	12
Suppression Totals	48		12		12		24

LAKESIDE FIRE PROTECTION DISTRICT

**ACCOUNT # 5018
UNIFORM ALLOWANCE**

Uniform Allowance is a negotiated benefit.

<i>Line #</i>	<i>Item Description</i>	Total	<i>Lakeside FY-2016/2017</i>	<i>Allocation Factor</i>	<i>CSA-69 Contract</i>	<i>Allocation Factor</i>
21	Fire Chief	\$1,000.00	\$750	75%	\$250	25%
22	Division Chief	\$3,000.00	\$2,250	75%	\$750	25%
23	Fire Marshal	\$0.00	\$0	100%	\$0	0%
25	Captains	\$12,000.00	\$12,000	100%	\$0	0%
26	Engineers	\$12,000.00	\$12,000	100%	\$0	0%
27	Firefighters	\$19,003.00	\$9,502	50%	\$9,502	50%
TOTAL ---->		47,003.00	\$36,502		\$10,502	

ALLOCATION FACTOR								
Total Firefighters			Captains		Engineers		Firefighter/Paramedics	
LKS	36	75%	12	100%	12	100%	12	50%
CSA	12	25%	0	0%	0	0%	12	50%
Totals	48		12		12		24	

LAKESIDE FIRE PROTECTION DISTRICT

ACCOUNT # 5019
Accrued Leave Expense

Vacation & Sick Leave Accrued and not yet used.
These costs are expensed as earned in the Operating Budget - includes costs associated with promotions, pay increases, and accumulation of leave not used.

Costs for Capt., Engineers, & FF/PM are accounted for in OT Category. If the Leave is not used then there will be OT Savings Surplus to offset accrued leave for these positions.

Line #	Item Description	Total	Lakeside FY-2016/2017	Allocation Factor	CSA-69 Contract	Allocation Factor
21	Fire Chief	\$27,945.00	\$20,959	75%	\$6,986	25%
22	Division Chief	\$60,000.00	\$45,000	75%	\$15,000	25%
23	Fire Marshal	\$0.00	\$0	100%	\$0	0%
25	Captains	\$0.00	\$0	100%	\$0	0%
26	Engineers	\$0.00	\$0	100%	\$0	0%
27	Firefighters	\$0.00	\$0	50%	\$0	50%
28	Admin. Services Mgr.	\$12,000.00	\$9,000	75%	\$3,000	25%
29	Administrative Assistant/Acct	\$8,000.00	\$6,000	75%	\$2,000	25%
31	Executive Assistant	\$2,000.00	\$1,500	75%	\$500	25%
30	Administrative Analyst	\$0.00	\$0	75%	\$0	25%
			\$0	0%	\$0	0%
	TOTAL ----->	109,945.00	\$82,459		\$27,486	

ALLOCATION FACTOR								
Total Firefighters			Captains		Engineers		Firefighter/Paramedics	
LKS	36	75%	12	100%	12	100%	12	50%
CSA	12	25%	0	0%	0	0%	12	50%
Totals	48		12		12		24	

LAKESIDE FIRE PROTECTION DISTRICT

ACCOUNT # 5020
PERS

Public Employees Retirement (PERS) requires that a percentage of salaries be paid into the system, the percentage is based upon an annual actuarial performed by CalPERS.
The Pension Obligation Bond was issued to pay off the side fund and is a pension related cost.

					CalPERS Unfunded Liability					
					Safety =	\$1,144,976.00	= NOT Prepayment Amounts			
					Misc =	\$26,910.00				
					\$1,171,886.00					
					Lakeside	Allocation	CSA-69	Allocation		
Employee Rate	0.0000%	0.0000%	0.0000%	Pension						
Employer Rate	21.4180%	12.7290%	12.8090%	Obligation						
EPMC Cost	0.0000%	0.0000%	0.0000%	Bond Payment						
Total Rate	21.4180%	12.7290%	12.8090%	or OPEB						
				\$969,709						
Line #	Item Description		Unfunded Liability	CalPERS-Contribution	OPEB	Total	FY-2016/2017	Factor	CSA-69 Contract	Allocation Factor
21	Fire Chief	1	22,019	\$35,733	17,316	\$75,067.98	\$56,301	75%	\$18,766.99	25%
22	Division Chief	3	66,056	\$83,944	51,949	\$201,948.57	\$151,461	75%	\$50,487.14	25%
23	Fire Marshal	0	0	\$0	0	\$0.00	\$0	100%	\$0.00	0%
25	Captains	12	264,225	\$242,703	207,795	\$714,723.10	\$714,723	100%	\$0.00	0%
26	Engineers	12	264,225	\$202,900	207,795	\$674,919.69	\$674,920	100%	\$0.00	0%
27	Firefighters	24	528,450	\$218,620	415,590	\$1,162,659.77	\$581,330	50%	\$581,329.88	50%
31	Admin. Services	1	6,728	\$15,156	17,316	\$39,200.06	\$29,400	75%	\$9,800.02	25%
32	AA/Accounting	1	6,728	\$8,458	17,316	\$32,501.41	\$24,376	75%	\$8,125.35	25%
42	Administrative A	1	6,728	\$10,429	17,316	\$34,472.84	\$25,855	75%	\$8,618.21	25%
35	Executive Assist	1	6,728	\$6,515	17,316	\$30,558.27	\$22,919	75%	\$7,639.57	25%
Total =		56								
Safety		52	\$1,171,886	\$824,457	\$969,709	2,966,051.68	\$2,281,285		\$684,767	
Misc		4								

ALLOCATION FACTOR								
Total Firefighters		Captains		Engineers		Firefighter/Paramedics		
LKS	36	75%	12	100%	12	100%	12	50%
CSA	12	25%	0	0%	0	0%	12	50%
Totals	48		12		12		24	

LAKESIDE FIRE PROTECTION DISTRICT

**ACCOUNT # 5021
MEDICARE TAX EXPENSE**

Medicare Tax is due on all employees hired after 1985 = 1.45% of their payroll.

Line #	Item Description	Total	Lakeside	Allocation	CSA-69	Allocation
			FY-2016/2017	Factor	Contract	Factor
21	Fire Chief	\$2,440.55	\$1,830	75%	\$610.14	25%
22	Division Chief	\$5,733.31	\$4,300	75%	\$1,433.33	25%
23	Fire Marshal	\$0.00	\$0	100%	\$0.00	0%
25	Captains	\$23,127.16	\$23,127	100%	\$0.00	0%
26	Engineers	\$19,082.43	\$19,082	100%	\$0.00	0%
27	Firefighters	\$34,633.37	\$17,317	50%	\$17,316.68	50%
31	Admin. Services Mgr.	\$1,721.23	\$1,291	75%	\$430.31	25%
32	Administrative Assistant/Acct	\$960.50	\$720	75%	\$240.12	25%
42	Administrative Analyst	\$1,184.38	\$888	75%	\$296.10	25%
36	Executive Assistant	\$739.82	\$555	75%	\$184.96	25%
35	Training/Programs/Incidents	\$0.00	\$0	100%	\$0.00	0%
37	Directors	\$273.16	\$273	100%	\$0.00	0%
0		\$0.00	\$0	0%	\$0.00	0%
	Program Management Overtime	\$2,001.00	\$2,001	100%	\$0.00	0%
0		\$0.00	\$0	100%	\$0.00	0%
TOTAL ---->		91,896.92	\$71,385.29		\$20,511.63	

ALLOCATION FACTOR								
Total Firefighters			Captains		Engineers		Firefighter/Paramedics	
LKS	36	75%	12	100%	12	100%	12	50%
CSA	12	25%	0	0%	0	0%	12	50%
Totals	48		12		12		24	

LAKESIDE FIRE PROTECTION DISTRICT

**ACCOUNT # 5050
PERSONAL PROTECTIVE EQUIPMENT - (PPE)**

This category provides personal protective equipment (PPE) to meet national safety standards for firefighters. Equipment includes boots, gloves, turnouts, helmets, personal alarm devices, and other equipment.

Line #	Item Description	Total	Lakeside	Allocation	CSA-69	Allocation
			FY-2016/2017	Factor	Contract	Factor
2	Class A Uniforms	\$2,100.00	\$1,575	75%	\$525.00	25%
7	Breathing Apparatus Maint./Repair	\$14,000.00	\$12,320	88%	\$1,680.00	12%
14	Respiratory Protection	\$3,000.00	\$2,640	88%	\$360.00	12%
20	Personal Protective Equipment (PPE)	\$75,000.00	\$56,250	75%	\$18,750.00	25%
TOTAL ---->		94,100.00	\$72,785.00		\$21,315.00	

ALLOCATION FACTOR								
Total Firefighters			Captains		Engineers		Firefighter/Paramedics	
LKS	36	75%	12	100%	12	100%	12	50%
CSA	12	25%	0	0%	0	0%	12	50%
Totals	48		12		12		24	

ALLOCATION FACTOR - including Prevention		
Total Firefighters & Prevention		
LKS	36	75%
CSA	12	25%
PREV	0	0%
Totals	48	

Allocation Factor - (see detail)	
SCBA - CSA has 6 of 50 BA's for 12%	12%

LAKESIDE FIRE PROTECTION DISTRICT

Account # 5051
TELEPHONE SERVICE

Telephone service and VPN cable connection costs.

Line #	Item Description	Total	Lakeside FY-2016/2017	Allocation Factor	CSA-69 Contract	Allocation Factor
1	Telephone / VPN Service	30,000.00	\$22,500	75%	\$7,500.00	25%
2	Mobile Phone Service	15,000.00	\$11,250	75%	\$3,750.00	25%
TOTAL ---->		45,000.00	\$33,750.00		\$11,250.00	

ALLOCATION FACTOR - Suppression Only								
Total Firefighters			Captains		Engineers		Firefighter/Paramedics	
LKS	36	75%	12	100%	12	100%	12	50%
CSA	12	25%	0	0%	0	0%	12	50%
Suppression Totals	48		12		12		24	

LAKESIDE FIRE PROTECTION DISTRICT

**Account # 5052
HOUSEHOLD SERVICES**

This category provides for common household supplies such as linens, paper towels, cleaning supplies etc. It also provides for the replacement of box springs and mattresses and bedding. Pest control at all buildings is provided for, as well as trash pick-up

<i>Line #</i>	<i>Item Description</i>	<i>Total</i>	<i>Lakeside FY-2016/2017</i>	<i>Allocation Factor</i>	<i>CSA-69 Contract</i>	<i>Allocation Factor</i>
1	Linen Service, All Stations	\$4,500.00	\$3,375	75%	\$1,125.00	25%
4	Paper Goods and Cleaning Supplies	\$10,000.00	\$7,500	75%	\$2,500.00	25%
6	Trash Disposal Service	\$4,200.00	\$3,150	75%	\$1,050.00	25%
8	Pest Control Service	\$2,730.00	\$2,048	75%	\$682.50	25%
9	Administration Office Maintenance	\$0.00	\$0	75%	\$0.00	25%
10	Kitchen Utensils	\$0.00	\$0	75%	\$0.00	25%
TOTAL ---->		21,430.00	\$16,072.50		\$5,357.50	

ALLOCATION FACTOR - Suppression Only								
Total Firefighters			Captains		Engineers		Firefighter/Paramedics	
LKS	36	75%	12	100%	12	100%	12	50%
CSA	12	25%	0	0%	0	0%	12	50%
Suppression Totals	48		12		12		24	

LAKESIDE FIRE PROTECTION DISTRICT

**ACCOUNT # 5053
MOTOR FUELS**

This category provides for the purchase of diesel fuel for the apparatus as well as gasoline for the department staff vehicles and department small engines.
The District has two fuel tanks and utilizes the State of California Voyager fuel purchasing card system.

<i>Line #</i>	<i>Item Description</i>	Total	<i>Lakeside FY-2016/2017</i>	<i>Allocation Factor</i>	<i>CSA-69 Contract</i>	<i>Allocation Factor</i>
1	Diesel Fuel	85,000.00	\$45,000	Actual usage	\$40,000.00	Actual usage
2	Gasoline	25,000.00	\$18,750	75%	\$6,250.00	25%
3	Prevention Vehicles	0.00	\$0	100%	\$0.00	0%
TOTAL ---->		110,000.00	\$63,750.00		\$46,250.00	

ALLOCATION FACTOR								
Total Firefighters			Captains		Engineers		Firefighter/Paramedics	
LKS	36	75%	12	100%	12	100%	12	50%
CSA	12	25%	0	0%	0	0%	12	50%
Suppression Totals	48		12		12		24	

LAKESIDE FIRE PROTECTION DISTRICT

**ACCOUNT # 5054
OFFICE EXPENSES**

This category provides for all office supplies, including printing of letterhead stationery, business cards etc. It provides for postage for the year as well as copy paper, staples, paper clips etc. Computer programs that become necessary are also budgeted for in this category.

<i>Line #</i>	<i>Item Description</i>	Total	<i>Lakeside FY-2016/2017</i>	<i>Allocation Factor</i>	<i>CSA-69 contract</i>	<i>Allocation factor</i>
2	Postage	2,000.00	\$1,500	75%	\$500	25%
3	Expendable Office Supplies	13,000.00	\$9,750	75%	\$3,250	25%
5	Ads and Legal Notices	1,200.00	\$900	75%	\$300	25%
7	Computer Maintenance	40,000.00	\$30,000	75%	\$10,000	25%
8	Copy Machine Maintenance	6,000.00	\$4,500	75%	\$1,500	25%
9	Administrative Software Prog	55,000.00	\$41,250	75%	\$13,750	25%
TOTAL ---->		117,200.00	\$87,900.00		\$29,300.00	

ALLOCATION FACTOR								
Total Firefighters			Captains		Engineers		Firefighter/Paramedics	
LKS	36	75%	12	100%	12	100%	12	50%
CSA	12	25%	0	0%	0	0%	12	50%
Suppression Total	48		12		12		24	

LAKESIDE FIRE PROTECTION DISTRICT

**ACCOUNT # 5055
PROFESSIONAL SERVICES**

This category provides for all professional services required throughout the year , including but not limited to attorney, auditor, psychological counseling and the County administrative charge for collection of taxes.

Line #	Item Description	Total	Lakeside FY-2016/2017	Allocation Factor	CSA-69 contract	Allocation factor
1	Attorney	\$35,000.00	\$26,250	75%	\$8,750.00	25%
2	Auditor	\$18,000.00	\$13,500	75%	\$4,500.00	25%
3	Psychological Counseling Service	\$2,500.00	\$1,875	75%	\$625.00	25%
4	County Admin. Charge	\$125,000.00	\$93,750	75%	\$31,250.00	25%
5	TIP Program Participation	\$9,000.00	\$6,750	75%	\$2,250.00	25%
6	Payroll & HR Processing	\$0.00	\$0	75%	\$0.00	25%
7	Physical Appraisals	\$30,000.00	\$22,500	75%	\$7,500.00	25%
10	Professional Consultants	\$50,000.00	\$37,500	75%	\$12,500.00	25%
11	County Contract for Fire Prevention Services	\$236,221.00	\$236,221	100%	\$0.00	0%
TOTAL ---->		505,721.00	\$438,346.00		\$67,375.00	

ALLOCATION FACTOR								
Total Firefighters			Captains		Engineers		Firefighter/Paramedics	
LKS	36	75%	12	100%	12	100%	12	50%
CSA	12	25%	0	0%	0	0%	12	50%
Totals	48		12		12		24	

LAKESIDE FIRE PROTECTION DISTRICT

ACCOUNT # 5058
DISTRICT SPECIAL EXPENSES

District Special Expenses:
Infection Control Compliance includes TB, Hepatitis, and Flu Shots
Election Expense is only applicable during election years

Line #	Item Description	Total	Lakeside FY-2016/2017	Allocation Factor	CSA-69 contract	Allocation factor
1	Fire Department Sustenance	\$6,250.00	\$4,688	75%	\$1,562.50	25%
3	LAFCO Costs	\$9,000.00	\$9,000	100%	\$0.00	0%
4	Election Expense	\$12,500.00	\$9,375	75%	\$3,125.00	25%
5	Employee Infection Control Compliance	\$1,000.00	\$750	75%	\$250.00	25%
10	New Hire - Processing Costs	\$20,000.00	\$15,000	75%	\$5,000.00	25%
15	General Insurance Coverage	\$55,000.00	\$41,250	75%	\$13,750.00	25%
			\$0	75%	\$0.00	25%
TOTAL ---->		103,750.00	\$80,062.50		\$23,687.50	

ALLOCATION FACTOR								
Total Firefighters			Captains		Engineers		Firefighter/Paramedics	
LKS	36	75%	12	100%	12	100%	12	50%
CSA	12	25%	0	0%	0	0%	12	50%
Totals	48		12		12		24	

LAKESIDE FIRE PROTECTION DISTRICT

**ACCOUNT # 5059
FIRE FIGHTING EQUIPMENT**

The Firefighting equipment account provides for the purchase and maintenance of our firefighting tools to keep them in a constant state of readiness. Increase needed to repair and upgrade firefighter equipment.

<i>Line #</i>	<i>Item Description</i>	Total	<i>Lakeside FY-2016/2017</i>	<i>Allocation Factor</i>	<i>CSA-69 contract</i>	<i>Allocation factor</i>
1	Firefighting Equipment	\$10,000.00	\$10,000	100%	\$0.00	0%
2	Small Equipment Maintenance	\$5,000.00	\$5,000	100%	\$0.00	0%
7	Fire Hose	\$12,000.00	\$12,000	100%	\$0.00	0%
8	Rescue Equipment	\$5,000.00	\$5,000	100%	\$0.00	0%
11	Fire Fighting Foam	\$5,000.00	\$5,000	100%	\$0.00	0%
TOTAL ---->		37,000.00	\$37,000.00		\$0.00	

Allocation Factor	
x/13	Engines/Pumping apparatus
	LKS: 11 pts = 85% (10 Engines, 1 water tender)

Station Utility Costs

Line #	Item Description	Total	Lakeside FY-2016/2017	Allocation Factor	CSA-69 contract	Allocation factor
1	Riverview Station 1	\$13,000.00	\$13,000	100%	\$0	0%
2	River Park Station 2	\$42,000.00	\$35,700	85%	\$6,300	15%
3	Lake Jennings Station 3	\$28,000.00	\$16,800	60%	\$11,200	40%
4	Blossom Valley Station 26	\$15,000.00	\$15,000	100%	\$0	0%
6	Annex	\$3,500.00	\$3,500	100%	\$0	0%
TOTAL ---->		101,500.00	\$84,000.00		\$17,500	

ALLOCATION FACTOR

Total Firefighters			Captains		Engineers		Firefighter/Paramedics	
LKS	36	75%	12	100%	12	100%	12	50%
CSA	12	25%	0	0%	0	0%	12	50%
Totals	48		12		12		24	

	Total Employees	CSA Employees	CSA Ratio
Riverview Station 3	5	2	40%
River Park Fire Station 2	13	2	15%

LAKESIDE FIRE PROTECTION DISTRICT

**ACCOUNT # 5061
DISPATCHING & COMMUNICATIONS**

Dispatching is an essential service, this category funds our obligation to the Heartland Communications Facility (HCFAC).

<i>Line #</i>	<i>Item Description</i>	Total	<i>Lakeside FY-2016/2017</i>	<i>Allocation Factor</i>	<i>CSA-69 contract</i>	<i>Allocation factor</i>
1	HCFA JPA Assessment	390,000.00	\$292,500	75%	\$97,500.00	25%
4	HCFA JPA-Radio Maintenance Contract	6,500.00	\$4,875	75%	\$1,625.00	25%
5	County of S.D. - RCS user fee for radios	34,304.00	\$25,728	75%	\$8,576.00	25%
6	HCFA JPA- MDC Wireless Costs	12,600.00	\$9,450	75%	\$3,150.00	25%
7	HCFA JPA-Pager contract	2,000.00	\$1,500	75%	\$500.00	25%
8	HCFA JPA - FireHouse Costs	4,500.00	\$3,375	75%	\$1,125.00	25%
9	Communication Equipment Repair & Replace	32,000.00	\$24,000	75%	\$8,000.00	25%
TOTAL ---->		481,904.00	\$361,428.00		\$120,476.00	

ALLOCATION FACTOR								
Total Firefighters		Captains		Engineers		Firefighter/Paramedics		
LKS	36	75%	12	100%	12	100%	12	50%
CSA	12	25%	0	0%	0	0%	12	50%
Totals	48		12		12		24	

LAKESIDE FIRE PROTECTION DISTRICT

**ACCOUNT # 5101
WORKERS COMPENSATION**

Workers Compensation is provided by the Public Agency Self Insurance System (PASIS). PASIS is a Joint Powers Agency designed to cut the costs of workers compensation premiums. Lakeside Fire Protection District is a charter member of PASIS and has a seat on its Board of Directors. **Current rate is 8% of salaries**
Cost of 4850 pay is accounted for in OT budget.

Line #	Item Description	Total	Lakeside FY-2016/2017	Allocation Factor	CSA-69 Contract	Allocation Factor
21	Fire Chief	\$13,465.09	\$10,099	75%	\$3,366.27	25%
22	Division Chief	\$30,860.54	\$23,145	75%	\$7,715.14	25%
23	Fire Marshal	\$0.00	\$0	100%	\$0.00	0%
25	Captains	\$82,272.15	\$82,272	100%	\$0.00	0%
26	Engineers	\$68,546.15	\$68,546	100%	\$0.00	0%
27	Firefighters	\$108,282.14	\$54,141	50%	\$54,141.07	50%
31	Admin. Services Mgr.	\$9,496.45	\$7,122	75%	\$2,374.11	25%
32	Administrative Assistant/Acct	\$5,170.05	\$3,878	75%	\$1,292.51	25%
42	Administrative Analyst	\$6,534.53	\$4,901	75%	\$1,633.63	25%
35	Executive Assistant	\$4,081.79	\$3,061	75%	\$1,020.45	25%
TOTAL ---->		\$0	328,708.89	\$257,165.71	\$71,543.18	

ALLOCATION FACTOR								
Total Firefighters			Captains		Engineers		Firefighter/Paramedics	
LKS	36	75%	12	100%	12	100%	12	50%
CSA	12	25%	0	0%	0	0%	12	50%
Totals	48		12		12		24	

**ACCOUNT # 5120
APPARATUS/EQUIPMENT MAINTENANCE**

LAKESIDE FIRE PROTECTING DISTRICT

This category is for the maintenance of all firefighting apparatus, staff vehicles and equipment through the purchase of tires, lubricants and repair parts, this category can only be estimated by past experience, due to the possibility of unknown mechanical problems that can occur without warning.

<i>Line #</i>	<i>Item Description</i>	Total	Lakeside FY-2016/2017	Allocation Factor	CSA-69 Contract	Allocation Factor
20	Preventive Maintenance Costs	\$97,000.00	\$62,000	Actual	\$35,000.00	Actual
21	Repair Costs	\$97,000.00	\$72,000	Actual	\$25,000.00	Actual
22	Misc Shop Costs	\$12,500.00	\$10,375	83%	\$2,125.00	17%
70	Contract Fleet Maintenance Services	\$0.00	\$0	0%	\$0.00	0%
TOTAL ---->		206,500.00	\$144,375.00		\$62,125.00	

ALLOCATION FACTOR - Vehicles		
LKS	25	83%
CSA	5	17%
Prev	0	0%
Total Vehicles	30	

LAKESIDE FIRE PROTECTION DISTRICT

**ACCOUNT # 5123
STATION MAINTENANCE**

This category provides for the maintenance of all stations and district buildings, including the plumbing, heating/air conditioning, electrical, etc.

Line #	Item Description	Total	Lakeside FY-2016/2017	Allocation Factor	CSA-69 Contract	Allocation Factor
14	Station 1	\$35,000.00	\$35,000	100%	\$0.00	0%
15	Station 2 and Administration	\$42,000.00	\$35,700	85%	\$6,300.00	15%
16	Station 3	\$18,000.00	\$10,800	60%	\$7,200.00	40%
17	Station 26	\$15,000.00	\$15,000	100%	\$0.00	0%
18	Shop	\$2,000.00	\$1,660	83%	\$340.00	17%
19	Annex	\$5,000.00	\$5,000	100%	\$0.00	0%
20	Station 3 - SDG&E Easement	\$1,000.00	\$1,000	100%	\$0.00	0%
		\$0.00	\$0	100%	\$0.00	0%
TOTAL ---->		118,000.00	\$104,160.00		\$13,840.00	

ALLOCATION FACTOR								
Total Firefighters			Captains		Engineers		Firefighter/Paramedics	
LKS	36	75%	12	100%	12	100%	12	50%
CSA	12	25%	0	0%	0	0%	12	50%
Totals	48		12		12		24	

	Total Employees	CSA Employees	CSA Ratio
Riverview Station 3	5	2	40%
River Park Fire Station 2	13	2	15%

ALLOCATION FACTOR -			Vehicles
LKS	25	83%	
CSA	5	17%	
Prev	0	0%	
Total Vehicles	30		

ACCOUNT # 5140
Emergency Medical Services

EMS Department - Expenses associated with providing Emergency Medical Services.

<i>Line #</i>	<i>Item Description</i>	Total	<i>Lakeside FY-2016/2017</i>	<i>Allocation Factor</i>	<i>CSA-69 Contract</i>	<i>Allocation Factor</i>
61	EMS Equipment Replacement	\$0.00	\$0	20%	\$0.00	80%
62	EMS Equipment Repair	\$27,000.00	\$2,700	10%	\$24,300.00	90%
63	EMS Training	\$25,000.00	\$5,000	20%	\$20,000.00	80%
64	Medical Supplies	\$147,040.00	\$14,704	10%	\$132,336.00	90%
65	Medical Waste Control	\$2,500.00	\$250	10%	\$2,250.00	90%
66	EMS Durable Goods	\$9,000.00	\$1,800	20%	\$7,200.00	80%
67	ALS Engine Expense	\$8,000.00	\$8,000	100%	\$0.00	0%
68	EMS Software Costs	\$17,600.00	\$0	0%	\$17,600.00	100%
TOTAL ---->		236,140.00	\$32,454		\$203,686	

ALLOCATION FACTOR - EMS supply costs are allocated based on an estimate of 80% of calls related to CSA activity.								
Total Firefighters			Captains		Engineers		Firefighter/Paramedics	
LKS	36	75%	12	100%	12	100%	12	50%
CSA	12	25%	0	0%	0	0%	12	50%
Suppression Totals	48		12		12		24	

**ACCOUNT # 5151
MEETINGS/MEMBERSHIPS**

LAKESIDE FIRE PROTECTION DISTRICT

This category provides those funds needed for the Chief and Board Members to attend annual conferences and seminars, local luncheons and dinners that are related to their function. This category also includes donations made by the Board of Directors.

<i>Line #</i>	<i>Item Description</i>	Total	Lakeside FY-2016/2017	Allocation Factor	CSA-69 Contract	Allocation Factor
1	Director and Chief Meetings	\$16,500.00	\$12,375	75%	\$4,125.00	25%
2	Strategic Planning Expense	\$0.00	\$0	75%	\$0.00	25%
3	Donations authorized by the Board of Directors	\$300.00	\$225	75%	\$75.00	25%
4	S.D.County Fire Chiefs & Sections	\$1,200.00	\$900	75%	\$300.00	25%
6	Other Memberships	\$1,200.00	\$900	75%	\$300.00	25%
7						
TOTAL ---->		19,200.00	\$14,400.00		\$4,800.00	

ALLOCATION FACTOR								
Total Firefighters			Captains		Engineers		Firefighter/Paramedics	
LKS	36	75%	12	100%	12	100%	12	50%
CSA	12	25%	0	0%	0	0%	12	50%
Totals	48		12		12		24	

**ACCOUNT # 5170
TRAINING AND SEMINARS**

LAKESIDE FIRE PROTECTION DISTRICT

Funds required to provide for the training of the Department and to provide for our contractual requirements to the Heartland Training Facility Joint Powers Authority.

<i>Line #</i>	<i>Item Description</i>	Total	Lakeside FY-2016/2017	Allocation Factor	CSA-69 Contract	Allocation Factor
1	HTF - JPA Assessment	\$57,960.00	\$43,470	75%	\$14,490.00	25%
4	EMT Training Equipment & Supplies	\$500.00	\$375	75%	\$125.00	25%
6	Breathing Apparatus/Bauer Work Shop	\$3,000.00	\$2,250	75%	\$750.00	25%
9	IFSTA/HAZMAT Replacement Manuals	\$2,000.00	\$1,500	75%	\$500.00	25%
13	Operational Training	\$22,000.00	\$16,500	75%	\$5,500.00	25%
16	Apparatus Operator/Mechanic Training	\$5,500.00	\$4,125	75%	\$1,375.00	25%
17	Administrative/Support Staff Training	\$10,000.00	\$7,500	75%	\$2,500.00	25%
18	Web Based Training System	\$5,000.00	\$3,750	75%	\$1,250.00	25%
19	Heartland Academy	\$14,000.00	\$10,500	75%	\$3,500.00	25%
TOTAL ---->		119,960.00	\$89,970.00		\$29,990.00	

ALLOCATION FACTOR										
Total Firefighters			Captains			Engineers			Firefighter/Paramedics	
LKS	36	75%	12	100%	12	100%	12	50%		
CSA	12	25%	0	0%	0	0%	12	50%		
Totals	48		12		12		24			

Funding for Community Services, including Fire Prevention Week materials and Public Education materials.

<i>Line #</i>	<i>Item Description</i>	Total	<i>Lakeside</i> FY-2016/2017	<i>Allocation</i> Factor	CSA-69 Contract	Allocation Factor
1	Parcel Map Online Subscription	\$2,700.00	\$2,700	100%	\$0.00	0%
3	F.P. Supplies/Services	\$11,000.00	\$11,000	100%	\$0.00	0%
17	CERT Program	\$7,500.00	\$7,500	100%	\$0.00	0%
20	Volunteer Program-(LVG/CVG)	\$15,000.00	\$11,250	75%	\$3,750.00	25%
TOTAL ---->		36,200.00	\$32,450.00		\$3,750.00	

ALLOCATION FACTOR								
Total Firefighters		Captains		Engineers		Firefighter/Paramedics		
LKS	36	75%	12	100%	12	100%	12	50%
CSA	12	25%	0	0%	0	0%	12	50%
Totals	48		12		12		24	

ACCOUNT # 5364
FUNDING OF CAPITAL ASSETS

This category reflects the amount of annual funding needed to maintain the capital for the District. Amount is based on the Capital Funding Plan prepared annually. Capital Funding Plan = \$595,000 for Equipment & \$242,170 for Stations.

<i>Line #</i>	<i>Item Description</i>	<i>FY-2016/2017</i>
		<i>Total</i>
1	Annual transfer for Equipment - based on Capital budget	\$606,900.00
2	Annual transfer for Facilities - based on Capital budget	\$386,237.00
3	Transfer of funds to Capital Fund for EMS related Capital	\$205,662.00
4		
5		
	TOTAL ---->	\$1,198,799.00

ACCOUNT # 5360
CAPITAL IMPROVEMENTS - Capital Outlay

Annual outlay for capital expenses based on Capital Funding Plan

<i>Line #</i>	<i>Item Description</i>	<i>FY-2016/2017</i> <i>Total</i>
TOTAL ---->		\$0.00

**ACCOUNT # 5363
DEBT SERVICE**

LAKESIDE FIRE PROTECTION DISTRICT

Payment of Debt related to the Side Fund Refinancing, allocated to employee pension costs - **Final Payment in July 2016.**

Payment of Debt related to the General Fund Obligation Bond for RiverPark Fire Station = Funded by Cooperation Agreement with the County of San Diego .
Final Payment in December 2029.

Side Fund Refinance	
Principal =	\$0.00
Interest =	\$0.00
	\$0.00

General Fund Obligation Bond	
Principal =	\$320,000.00
Interest =	\$230,772.50
	\$550,772.50

Line #	Item Description	FTE	Total	Lakeside FY-2016/2017	Allocation Factor	CSA-69 contract	Allocation factor
21	Fire Chief	1	\$0.00	\$0	75%	\$0.00	25%
22	Division Chief	3	\$0.00	\$0	75%	\$0.00	25%
23	Fire Marshal	0	\$0.00	\$0	100%	\$0.00	0%
24	Deputy Fire Marshal	0	\$0.00	\$0	100%	\$0.00	0%
25	Captains	12	\$0.00	\$0	100%	\$0.00	0%
26	Engineers	12	\$0.00	\$0	100%	\$0.00	0%
27	Firefighters	24	\$0.00	\$0	75%	\$0.00	25%
30	N/A	0	\$0.00	\$0	100%	\$0.00	0%
31	Admin. Services Mgr.	1	\$0.00	\$0	75%	\$0.00	25%
32	Admin. Assistant/Acct	1	\$0.00	\$0	75%	\$0.00	25%
33	Administrative Analyst	1	\$0.00	\$0	75%	\$0.00	25%
34	Fire Mechanic	0	\$0.00	\$0	89%	\$0.00	11%
35	Office Technician	1	\$0.00	\$0	75%	\$0.00	25%
41	Battalion Chief	0	\$0.00	\$0	75%	\$0.00	25%
42	Fire Academy - Salary while training(5 Months)	0	\$0.00	\$0	100%	\$0.00	0%
70	Contract Fire Mechanic	0	\$0.00	\$0	100%	\$0.00	0%
5363-0(Principal Payment on General Fund Obligation Bond			\$320,000.00	\$320,000	100%	\$0.00	0%
5363-0' Interest Payment on General Fund Obligation Bond			\$230,772.50	\$230,773	100%	\$0.00	0%
TOTAL --		56	\$550,773	550,772.50	\$550,773	\$0	

ALLOCATION FACTOR							
Total Firefighters		Captains		Engineers		Firefighter/Paramedics	
LKS	36 75%	12 100%	12 100%	12 50%			
CSA	12 25%	0 0%	0 0%	12 50%			
Totals	48	12	12	24			

ACCOUNT # 5700
EXPENSES RELATED TO RENTAL UNITS

LAKESIDE FIRE PROTECTION DISTRICT

The District owns two properties that the Board has directed staff to lease. These expenses are for maintenance and property management, net income shows as non-operating revenue into the Capital Fund.

12226 Lakeside Avenue has been leased at \$2,200 per month.

12224 Lakeside Avenue has been leased at \$2,150 per month.

Properties will be sold in FY-2017/2018

Line #	Item Description	Revenue	Expense	Lakeside FY-2016/2017	Allocation Factor	CSA-69 contract	Allocation factor
1	12226 Lakeside Avenue	\$0.00	\$0.00	\$0	100%	\$0.00	0%
2	12224 Lakeside Avenue	\$0.00	\$0.00	\$0	100%	\$0.00	0%
TOTAL -- 0 \$0 0.00 \$0 \$0							
			Net Income from Rents = \$0				

<u>ALLOCATION FACTOR</u>									
Total Firefighters			Captains		Engineers		Firefighter/Paramedics		
LKS	36	75%	12	100%	12	100%	12	50%	
CSA	12	25%	0	0%	0	0%	12	50%	
Totals	48		12		12		24		

Lakeside Fire Protection District

Non-Operating Expenses Account #5366 - Emergency Incidents

Appropriations for Emergency Incidents - This account is used for expenses related to emergency incidents that are extraordinary in nature. It includes the CFAA and USFS strike team assignments and increased staffing for extreme fire danger weather.
The Fire Chief has authority to allocate up to \$25,000 of the Non-reimbursable appropriation before going to the Board for additional authority.

<i>Line #</i>	<i>Item Description</i>	<i>Total</i>
1	Personnel Costs - Reimbursable Incidents	\$255,000.00
2	Vehicle Costs - Reimbursable Incidents	\$75,000.00
3	Admin. Overhead - Reimbursable Incidents	\$37,500.00
4	Other Costs - Reimbursable Incidents	\$5,000.00
5	Personnel Costs - Non-Reimbursable Incidents	\$70,000.00
6	Vehicle Costs - Non-Reimbursable Incidents	\$10,000.00
7	Admin. Overhead - Non-Reimbursable Incidents	\$10,000.00
8	Other Costs - Non-Reimbursable Incidents	\$10,000.00
9		
10		
	Reimbursable Expenses =	\$372,500.00
	Expenses covered by General Fund Reserves =	\$100,000.00
	Total Appropriations for Emergency Incident Costs =	\$472,500.00

Lakeside Fire Protection District

Non-Operating Expenses
Account #5365 - Contingency Items

One-time or unusual costs that do not lead to recurring expenses.
 These items are funded from General Fund Reserves over the 10% Minimum.

<i>Line #</i>	<i>Item Description</i>	<i>Total</i>
16-1		
16-2		
16-3		
16-4		
16-5		
16-6		
16-7		
16-8		
16-9		
16-10		
16-11		
16-12		
16-13		
16-14		
16-15		
16-16		
16-17		
TOTAL ---->		\$0.00

Appendix - A

Salary Schedule - Non-Medic

Effective - The Pay Period Ending January 13, 2017

Duty Schedule = 56 Hour Week / 24 Day FLSA Period											
	Base Hourly Rate	Weighted Overtime Rate	FLSA Rate	Weekly	Bi-Weekly	Monthly	Annual	Annual FLSA	Annual Uniform Allowance	Annual Holiday Pay	Total Annual Pay
Captain											
Base Rate	\$29.43	\$46.30	\$16.87	\$1,648.08	\$3,296.16	\$7,141.68	\$85,700.16	\$2,631.31	\$1,000.00	\$3,178.44	\$92,509.91
Education(2.5%)	\$30.17	\$47.45	\$17.28	\$1,689.52	\$3,379.04	\$7,321.25	\$87,855.04	\$2,695.45	\$1,000.00	\$3,258.36	\$94,808.85
Education(5%)	\$30.90	\$48.58	\$17.68	\$1,730.40	\$3,460.80	\$7,498.40	\$89,980.80	\$2,758.73	\$1,000.00	\$3,337.20	\$97,076.73
Engineer											
Base Rate	\$24.52	\$38.66	\$14.14	\$1,373.12	\$2,746.24	\$5,950.19	\$71,402.24	\$2,205.72	\$1,000.00	\$2,648.16	\$77,256.12
Education(2.5%)	\$25.13	\$39.61	\$14.48	\$1,407.28	\$2,814.56	\$6,098.21	\$73,178.56	\$2,258.59	\$1,000.00	\$2,714.04	\$79,151.19
Education(5%)	\$25.75	\$40.57	\$14.82	\$1,442.00	\$2,884.00	\$6,248.67	\$74,984.00	\$2,312.33	\$1,000.00	\$2,781.00	\$81,077.33
Firefighter											
Base Rate	\$21.32	\$33.68	\$12.36	\$1,193.92	\$2,387.84	\$5,173.65	\$62,083.84	\$1,928.34	\$1,000.00	\$2,302.56	\$67,314.74
Education(2.5%)	\$21.85	\$34.51	\$12.66	\$1,223.60	\$2,447.20	\$5,302.27	\$63,627.20	\$1,974.28	\$1,000.00	\$2,359.80	\$68,961.28
Education(5%)	\$22.39	\$35.35	\$12.96	\$1,253.84	\$2,507.68	\$5,433.31	\$65,199.68	\$2,021.09	\$1,000.00	\$2,418.12	\$70,638.89

Modified Duty Schedule = 40 Hour Work Week											
	Base Hourly Rate	Weighted Overtime Rate	FLSA Rate	Weekly	Bi-Weekly	Monthly	Annual	Annual FLSA	Annual Uniform Allowance	Annual Holiday Pay	Total Annual Pay
Captain											
Base Rate	\$41.20	\$64.82	\$0.00	\$1,648.08	\$3,296.16	\$7,141.68	\$85,700.16	\$2,631.31	\$1,000.00	\$3,178.44	\$92,509.91
Education(2.5%)	\$42.24	\$66.43	\$0.00	\$1,689.52	\$3,379.04	\$7,321.25	\$87,855.04	\$2,695.45	\$1,000.00	\$3,258.36	\$94,808.85
Education(5%)	\$43.26	\$68.02	\$0.00	\$1,730.40	\$3,460.80	\$7,498.40	\$89,980.80	\$2,758.73	\$1,000.00	\$3,337.20	\$97,076.73
Engineer											
Base Rate	\$34.33	\$54.12	\$0.00	\$1,373.12	\$2,746.24	\$5,950.19	\$71,402.24	\$2,205.72	\$1,000.00	\$2,648.16	\$77,256.12
Education(2.5%)	\$35.18	\$55.45	\$0.00	\$1,407.28	\$2,814.56	\$6,098.21	\$73,178.56	\$2,258.59	\$1,000.00	\$2,714.04	\$79,151.19
Education(5%)	\$36.05	\$56.80	\$0.00	\$1,442.00	\$2,884.00	\$6,248.67	\$74,984.00	\$2,312.33	\$1,000.00	\$2,781.00	\$81,077.33
Firefighter											
Base Rate	\$29.85	\$47.15	\$0.00	\$1,193.92	\$2,387.84	\$5,173.65	\$62,083.84	\$1,928.34	\$1,000.00	\$2,302.56	\$67,314.74
Education(2.5%)	\$30.59	\$48.31	\$0.00	\$1,223.60	\$2,447.20	\$5,302.27	\$63,627.20	\$1,974.28	\$1,000.00	\$2,359.80	\$68,961.28
Education(5%)	\$31.35	\$49.48	\$0.00	\$1,253.84	\$2,507.68	\$5,433.31	\$65,199.68	\$2,021.09	\$1,000.00	\$2,418.12	\$70,638.89

Staff Assignment - Duty Schedule = 40 Hour Work Week											
	Base Hourly Rate	Weighted Overtime Rate	FLSA Rate	Weekly	Bi-Weekly	Monthly	Annual	Annual FLSA	Annual Uniform Allowance	Annual Holiday Pay	Total Annual Pay
Staff Captain PM - (10% over Base Hourly Captain Rate) - effective October 1, 2009											
Base Rate	\$45.32	\$68.70	\$0.00	\$1,812.89	\$3,625.78	\$7,855.85	\$94,270.18	included	\$1,000.00		\$95,270.18
Education(2.5%)	\$46.46	\$70.40	\$0.00	\$1,858.21	\$3,716.42	\$8,052.24	\$96,626.93	included	\$1,000.00		\$97,626.93
Education(5%)	\$47.59	\$72.10	\$0.00	\$1,903.53	\$3,807.06	\$8,248.64	\$98,983.68	included	\$1,000.00		\$99,983.68

** Some employees will have a different Weighted Average and FLSA Premium rate if they are receiving Cash-In-Lieu of medical benefits.*

Salary Schedule - PARAMEDIC

Effective - The Pay Period Ending January 13, 2017

Duty Schedule = 56 Hour Week / 24 Day FLSA Period												
	Base Hourly Rate	Weighted Overtime Rate	FLSA Rate	Weekly	Bi-Weekly	Monthly	Annual	Annual FLSA	Annual Paramedic Incentive	Annual Uniform Allowance	Annual Holiday Pay	Total Annual Pay
Captain PM												
Base Rate	\$29.43	\$46.81	\$17.38	\$1,648.08	\$3,296.16	\$7,141.68	\$85,700.16	\$2,711.66	\$1,000.00	\$1,000.00	\$3,178.44	\$93,590.26
Education(2.5%)	\$30.17	\$47.96	\$17.79	\$1,689.52	\$3,379.04	\$7,321.25	\$87,855.04	\$2,775.81	\$1,000.00	\$1,000.00	\$3,258.36	\$95,889.21
Education(5%)	\$30.90	\$49.10	\$18.20	\$1,730.40	\$3,460.80	\$7,498.40	\$89,980.80	\$2,839.08	\$1,000.00	\$1,000.00	\$3,337.20	\$98,157.08
Engineer PM												
Base Rate	\$24.52	\$39.17	\$14.65	\$1,373.12	\$2,746.24	\$5,950.19	\$71,402.24	\$2,286.07	\$1,000.00	\$1,000.00	\$2,648.16	\$78,336.47
Education(2.5%)	\$25.13	\$40.12	\$14.99	\$1,407.28	\$2,814.56	\$6,098.21	\$73,178.56	\$2,338.95	\$1,000.00	\$1,000.00	\$2,714.04	\$80,231.55
Education(5%)	\$25.75	\$41.09	\$15.34	\$1,442.00	\$2,884.00	\$6,248.67	\$74,984.00	\$2,392.69	\$1,000.00	\$1,000.00	\$2,781.00	\$82,157.69
Firefighter PM - (Step E - Top Step)												
Base Rate	\$24.52	\$39.17	\$14.65	\$1,373.12	\$2,746.24	\$5,950.19	\$71,402.24	\$2,286.07	\$1,000.00	\$1,000.00	\$2,648.16	\$78,336.47
Education(2.5%)	\$25.13	\$40.12	\$14.99	\$1,407.28	\$2,814.56	\$6,098.21	\$73,178.56	\$2,338.95	\$1,000.00	\$1,000.00	\$2,714.04	\$80,231.55
Education(5%)	\$25.75	\$41.09	\$15.34	\$1,442.00	\$2,884.00	\$6,248.67	\$74,984.00	\$2,392.69	\$1,000.00	\$1,000.00	\$2,781.00	\$82,157.69
Firefighter PM - (Step D)												
Base Rate	\$23.06	\$36.90	\$13.84	\$1,291.36	\$2,582.72	\$5,595.89	\$67,150.72	\$2,159.52	\$1,000.00	\$1,000.00	\$2,490.48	\$73,800.72
Education(2.5%)	\$23.64	\$37.81	\$14.17	\$1,323.84	\$2,647.68	\$5,736.64	\$68,839.68	\$2,209.80	\$1,000.00	\$1,000.00	\$2,553.12	\$75,602.60
Education(5%)	\$24.21	\$38.69	\$14.48	\$1,355.76	\$2,711.52	\$5,874.96	\$70,499.52	\$2,259.20	\$1,000.00	\$1,000.00	\$2,614.68	\$77,373.40
Firefighter PM - (Step C)												
Base Rate	\$21.90	\$35.10	\$13.20	\$1,226.40	\$2,452.80	\$5,314.40	\$63,772.80	\$2,058.98	\$1,000.00	\$1,000.00	\$2,365.20	\$70,196.98
Education(2.5%)	\$22.45	\$35.95	\$13.50	\$1,257.20	\$2,514.40	\$5,447.87	\$65,374.40	\$2,106.65	\$1,000.00	\$1,000.00	\$2,424.60	\$71,905.65
Education(5%)	\$23.00	\$36.81	\$13.81	\$1,288.00	\$2,576.00	\$5,581.33	\$66,976.00	\$2,154.32	\$1,000.00	\$1,000.00	\$2,484.00	\$73,614.32
Firefighter PM - (Step B)												
Base Rate	\$20.37	\$32.72	\$12.35	\$1,140.72	\$2,281.44	\$4,943.12	\$59,317.44	\$1,926.36	\$1,000.00	\$1,000.00	\$2,199.96	\$65,443.76
Education(2.5%)	\$20.88	\$33.51	\$12.63	\$1,169.28	\$2,338.56	\$5,066.88	\$60,802.56	\$1,970.56	\$1,000.00	\$1,000.00	\$2,255.04	\$67,028.16
Education(5%)	\$21.39	\$34.31	\$12.92	\$1,197.84	\$2,395.68	\$5,190.64	\$62,287.68	\$2,014.77	\$1,000.00	\$1,000.00	\$2,310.12	\$68,612.57
Firefighter PM - (Step A - Probation)												
Base Rate	\$19.16	\$30.84	\$11.68	\$1,072.96	\$2,145.92	\$4,649.49	\$55,793.92	\$1,821.48	\$1,000.00	\$1,000.00	\$2,069.28	\$61,684.68
Education(2.5%)	\$19.64	\$31.58	\$11.94	\$1,099.84	\$2,199.68	\$4,765.97	\$57,191.68	\$1,863.08	\$1,000.00	\$1,000.00	\$2,121.12	\$63,175.88
Education(5%)	\$20.12	\$32.33	\$12.21	\$1,126.72	\$2,253.44	\$4,882.45	\$58,589.44	\$1,904.69	\$1,000.00	\$1,000.00	\$2,172.96	\$64,667.09
Modified Duty Schedule = 40 Hour Work Week												
Captain PM												
Base Rate	\$41.20	\$65.54	\$0.00	\$1,648.08	\$3,296.16	\$7,141.68	\$85,700.16	\$2,711.66	\$1,000.00	\$1,000.00	\$3,178.44	\$93,590.26
Education(2.5%)	\$42.24	\$67.15	\$0.00	\$1,689.52	\$3,379.04	\$7,321.25	\$87,855.04	\$2,775.81	\$1,000.00	\$1,000.00	\$3,258.36	\$95,889.21
Education(5%)	\$43.26	\$68.74	\$0.00	\$1,730.40	\$3,460.80	\$7,498.40	\$89,980.80	\$2,839.08	\$1,000.00	\$1,000.00	\$3,337.20	\$98,157.08
Engineer PM												
Base Rate	\$34.33	\$54.84	\$0.00	\$1,373.12	\$2,746.24	\$5,950.19	\$71,402.24	\$2,286.07	\$1,000.00	\$1,000.00	\$2,648.16	\$78,336.47
Education(2.5%)	\$35.18	\$56.17	\$0.00	\$1,407.28	\$2,814.56	\$6,098.21	\$73,178.56	\$2,338.95	\$1,000.00	\$1,000.00	\$2,714.04	\$80,231.55
Education(5%)	\$36.05	\$57.52	\$0.00	\$1,442.00	\$2,884.00	\$6,248.67	\$74,984.00	\$2,392.69	\$1,000.00	\$1,000.00	\$2,781.00	\$82,157.69
Firefighter PM - (Step E - Top Step)												
Base Rate	\$34.33	\$54.84	\$0.00	\$1,373.12	\$2,746.24	\$5,950.19	\$71,402.24	\$2,286.07	\$1,000.00	\$1,000.00	\$2,648.16	\$78,336.47
Education(2.5%)	\$35.18	\$56.17	\$0.00	\$1,407.28	\$2,814.56	\$6,098.21	\$73,178.56	\$2,338.95	\$1,000.00	\$1,000.00	\$2,714.04	\$80,231.55
Education(5%)	\$36.05	\$57.52	\$0.00	\$1,442.00	\$2,884.00	\$6,248.67	\$74,984.00	\$2,392.69	\$1,000.00	\$1,000.00	\$2,781.00	\$82,157.69
Firefighter PM - (Step D)												
Base Rate	\$32.28	\$51.66	\$0.00	\$1,291.36	\$2,582.72	\$5,595.89	\$67,150.72	\$2,159.52	\$1,000.00	\$1,000.00	\$2,490.48	\$73,800.72
Education(2.5%)	\$33.10	\$52.93	\$0.00	\$1,323.84	\$2,647.68	\$5,736.64	\$68,839.68	\$2,209.80	\$1,000.00	\$1,000.00	\$2,553.12	\$75,602.60
Education(5%)	\$33.89	\$54.17	\$0.00	\$1,355.76	\$2,711.52	\$5,874.96	\$70,499.52	\$2,259.20	\$1,000.00	\$1,000.00	\$2,614.68	\$77,373.40
Firefighter PM - (Step C)												
Base Rate	\$30.66	\$49.14	\$0.00	\$1,226.40	\$2,452.80	\$5,314.40	\$63,772.80	\$2,058.98	\$1,000.00	\$1,000.00	\$2,365.20	\$70,196.98
Education(2.5%)	\$31.43	\$50.34	\$0.00	\$1,257.20	\$2,514.40	\$5,447.87	\$65,374.40	\$2,106.65	\$1,000.00	\$1,000.00	\$2,424.60	\$71,905.65
Education(5%)	\$32.20	\$51.53	\$0.00	\$1,288.00	\$2,576.00	\$5,581.33	\$66,976.00	\$2,154.32	\$1,000.00	\$1,000.00	\$2,484.00	\$73,614.32
Firefighter PM - (Step B)												
Base Rate	\$28.52	\$45.81	\$0.00	\$1,140.72	\$2,281.44	\$4,943.12	\$59,317.44	\$1,926.36	\$1,000.00	\$1,000.00	\$2,199.96	\$65,443.76
Education(2.5%)	\$29.23	\$46.92	\$0.00	\$1,169.28	\$2,338.56	\$5,066.88	\$60,802.56	\$1,970.56	\$1,000.00	\$1,000.00	\$2,255.04	\$67,028.16
Education(5%)	\$29.95	\$48.03	\$0.00	\$1,197.84	\$2,395.68	\$5,190.64	\$62,287.68	\$2,014.77	\$1,000.00	\$1,000.00	\$2,310.12	\$68,612.57
Firefighter PM - (Step A - Probation)												
Base Rate	\$26.82	\$43.17	\$0.00	\$1,072.96	\$2,145.92	\$4,649.49	\$55,793.92	\$1,821.48	\$1,000.00	\$1,000.00	\$2,069.28	\$61,684.68
Education(2.5%)	\$27.50	\$44.22	\$0.00	\$1,099.84	\$2,199.68	\$4,765.97	\$57,191.68	\$1,863.08	\$1,000.00	\$1,000.00	\$2,121.12	\$63,175.88
Education(5%)	\$28.17	\$45.26	\$0.00	\$1,126.72	\$2,253.44	\$4,882.45	\$58,589.44	\$1,904.69	\$1,000.00	\$1,000.00	\$2,172.96	\$64,667.09

* Some employees will have a different Weighted Average and FLSA Premium rate if they are receiving Cash-In-Lieu of medical benefits.

Salary Schedule - General Services Group

Effective - The Pay Period Ending January 13, 2017

	Base Hourly Rate	Weighted Overtime Rate	FLSA Rate	Weekly	Bi-Weekly	Monthly	Annual	Annual Uniform Allowance	Annual Holiday Pay	Total Annual Pay
Administrative Assistant - Accountant - Top Step										
Base Rate	\$31.07	\$46.60	\$0.00	\$1,242.77	\$2,485.54	\$5,385.33	\$64,623.94	\$0.00	\$0.00	\$64,623.94
Education(2.5%)	\$31.84	\$47.77	\$0.00	\$1,273.78	\$2,547.55	\$5,519.70	\$66,236.35	\$0.00	\$0.00	\$66,236.35
Education(5%)	\$32.62	\$48.93	\$0.00	\$1,304.78	\$2,609.57	\$5,654.06	\$67,848.77	\$0.00	\$0.00	\$67,848.77
Administrative Assistant - Accountant - Step 3										
Base Rate	\$29.53	\$44.29	\$0.00	\$1,181.16	\$2,362.32	\$5,118.36	\$61,420.32	\$0.00	\$0.00	\$61,420.32
Education(2.5%)	\$30.26	\$45.40	\$0.00	\$1,210.54	\$2,421.07	\$5,245.66	\$62,947.87	\$0.00	\$0.00	\$62,947.87
Education(5%)	\$31.00	\$46.50	\$0.00	\$1,239.91	\$2,479.82	\$5,372.95	\$64,475.42	\$0.00	\$0.00	\$64,475.42
Administrative Assistant - Accountant - Step 2										
Base Rate	\$27.96	\$41.94	\$0.00	\$1,118.33	\$2,236.66	\$4,846.09	\$58,153.06	\$0.00	\$0.00	\$58,153.06
Education(2.5%)	\$28.66	\$42.99	\$0.00	\$1,146.48	\$2,292.96	\$4,968.08	\$59,616.96	\$0.00	\$0.00	\$59,616.96
Education(5%)	\$29.36	\$44.03	\$0.00	\$1,174.22	\$2,348.45	\$5,088.30	\$61,059.65	\$0.00	\$0.00	\$61,059.65
Administrative Assistant - Accountant - Step 1										
Base Rate	\$26.42	\$39.63	\$0.00	\$1,056.72	\$2,113.44	\$4,579.12	\$54,949.44	\$0.00	\$0.00	\$54,949.44
Education(2.5%)	\$27.07	\$40.61	\$0.00	\$1,082.83	\$2,165.66	\$4,692.27	\$56,307.26	\$0.00	\$0.00	\$56,307.26
Education(5%)	\$27.73	\$41.60	\$0.00	\$1,109.35	\$2,218.70	\$4,807.19	\$57,686.30	\$0.00	\$0.00	\$57,686.30

Salary Schedule - Non-Represented / Confidential

Executive Assistant - Non Represented / Confidential - Top Step										
Base Rate	\$24.53	\$36.80	\$0.00	\$981.24	\$1,962.48	\$4,252.04	\$51,024.48	\$0.00	\$0.00	\$51,024.48
Education(2.5%)	\$25.14	\$37.71	\$0.00	\$1,005.72	\$2,011.44	\$4,358.12	\$52,297.44	\$0.00	\$0.00	\$52,297.44
Education(5%)	\$25.76	\$38.63	\$0.00	\$1,030.20	\$2,060.40	\$4,464.20	\$53,570.40	\$0.00	\$0.00	\$53,570.40
Executive Assistant - Non Represented / Confidential - Step 3										
Base Rate	\$23.13	\$34.70	\$0.00	\$925.34	\$1,850.69	\$4,009.82	\$48,117.89	\$0.00	\$0.00	\$48,117.89
Education(2.5%)	\$23.72	\$35.57	\$0.00	\$948.60	\$1,897.20	\$4,110.60	\$49,327.20	\$0.00	\$0.00	\$49,327.20
Education(5%)	\$24.30	\$36.44	\$0.00	\$971.86	\$1,943.71	\$4,211.38	\$50,536.51	\$0.00	\$0.00	\$50,536.51
Executive Assistant - Non Represented / Confidential - Step 2										
Base Rate	\$21.77	\$32.65	\$0.00	\$870.67	\$1,741.34	\$3,772.91	\$45,274.94	\$0.00	\$0.00	\$45,274.94
Education(2.5%)	\$22.32	\$33.48	\$0.00	\$892.70	\$1,785.41	\$3,868.38	\$46,420.61	\$0.00	\$0.00	\$46,420.61
Education(5%)	\$22.86	\$34.29	\$0.00	\$914.33	\$1,828.66	\$3,962.09	\$47,545.06	\$0.00	\$0.00	\$47,545.06
Executive Assistant - Non Represented / Confidential - Step 1										
Base Rate	\$20.43	\$30.65	\$0.00	\$817.22	\$1,634.45	\$3,541.30	\$42,495.65	\$0.00	\$0.00	\$42,495.65
Education(2.5%)	\$20.94	\$31.41	\$0.00	\$837.62	\$1,675.25	\$3,629.70	\$43,556.45	\$0.00	\$0.00	\$43,556.45
Education(5%)	\$21.45	\$32.18	\$0.00	\$858.02	\$1,716.05	\$3,718.10	\$44,617.25	\$0.00	\$0.00	\$44,617.25

* Some employees will have a different Weighted Average and FLSA Premium rate if they are receiving Cash-In-Lieu of medical benefits.

Salary Schedule - Management

Effective - The Pay Period Ending January 13, 2017

Duty Schedule = 40 Hour Work Week or Modified 9/80 Plan									
	Base Hourly Rate	Weighted Overtime Rate	Weekly	Bi-Weekly	Monthly	Annual	Annual Uniform Allowance	Annual Holiday Pay	Total Annual Pay
Fire Chief									
Base Rate	\$80.9140		\$3,236.56	\$6,473.12	\$14,025.09	\$168,301.12	\$1,000.00	\$0.00	\$169,301.12
Division/Deputy Chief - Top Step									
Base Rate	\$61.82		\$2,472.89	\$4,945.78	\$10,715.85	\$128,590.18	\$1,000.00	\$0.00	\$129,590.18
Education(2.5%)	\$63.36		\$2,534.50	\$5,068.99	\$10,982.82	\$131,793.79	\$1,000.00	\$0.00	\$132,793.79
Education(5%)	\$64.91		\$2,596.51	\$5,193.02	\$11,251.55	\$135,018.62	\$1,000.00	\$0.00	\$136,018.62
Division/Deputy Chief - Step 2									
Base Rate	\$58.73		\$2,349.26	\$4,698.53	\$10,180.14	\$122,161.73	\$1,000.00	\$0.00	\$123,161.73
Education(2.5%)	\$60.19		\$2,407.61	\$4,815.22	\$10,432.97	\$125,195.62	\$1,000.00	\$0.00	\$126,195.62
Education(5%)	\$61.66		\$2,466.36	\$4,932.72	\$10,687.56	\$128,250.72	\$1,000.00	\$0.00	\$129,250.72
Division/Deputy Chief - Step 1									
Base Rate	\$55.64		\$2,225.64	\$4,451.28	\$9,644.44	\$115,733.28	\$1,000.00	\$0.00	\$116,733.28
Education(2.5%)	\$57.03		\$2,281.13	\$4,562.26	\$9,884.89	\$118,618.66	\$1,000.00	\$0.00	\$119,618.66
Education(5%)	\$58.42		\$2,336.62	\$4,673.23	\$10,125.34	\$121,504.03	\$1,000.00	\$0.00	\$122,504.03
Administrative Services Manager									
Base Rate	\$57.07		\$2,282.84	\$4,565.68	\$9,892.31	\$118,707.68	\$0.00	\$0.00	\$118,707.68
Education(2.5%)	\$58.50		\$2,339.91	\$4,679.82	\$10,139.61	\$121,675.37	\$0.00	\$0.00	\$121,675.37
Education(5%)	\$59.92		\$2,396.98	\$4,793.96	\$10,386.92	\$124,643.06	\$0.00	\$0.00	\$124,643.06
Finance Officer - Top Step									
Base Rate	\$39.27		\$1,570.80	\$3,141.60	\$6,806.80	\$81,681.60	\$0.00	\$0.00	\$81,681.60
Education(2.5%)	\$40.25		\$1,609.97	\$3,219.94	\$6,976.53	\$83,718.34	\$0.00	\$0.00	\$83,718.34
Education(5%)	\$41.24		\$1,649.54	\$3,299.09	\$7,148.02	\$85,776.29	\$0.00	\$0.00	\$85,776.29
Finance Officer - Step 2									
Base Rate	\$35.34		\$1,413.72	\$2,827.44	\$6,126.12	\$73,513.44	\$0.00	\$0.00	\$73,513.44
Education(2.5%)	\$36.23		\$1,449.22	\$2,898.43	\$6,279.94	\$75,359.23	\$0.00	\$0.00	\$75,359.23
Education(5%)	\$37.11		\$1,484.30	\$2,968.61	\$6,431.98	\$77,183.81	\$0.00	\$0.00	\$77,183.81
Finance Officer - Step 1									
Base Rate	\$31.42		\$1,256.64	\$2,513.28	\$5,445.44	\$65,345.28	\$0.00	\$0.00	\$65,345.28
Education(2.5%)	\$32.20		\$1,288.06	\$2,576.11	\$5,581.58	\$66,978.91	\$0.00	\$0.00	\$66,978.91
Education(5%)	\$32.99		\$1,319.47	\$2,638.94	\$5,717.71	\$68,612.54	\$0.00	\$0.00	\$68,612.54

* Some employees will have a different Weighted Average and FLSA Premium rate if they are receiving Cash-In-Lieu of medical benefits.