



FINAL 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 Fire Protection District
Fund Allocations - Reserves

FINAL BUDGET - FISCAL YEAR 2017/2018

<i>Assigned General Fund Reserves</i>	Beginning Balance *	Increase	(Decrease)	Ending Balance	Increase / (Decrease)
Budget Stability Reserve	500,000	590,725	(372,500)	718,225	218,225
Increase/(Decrease) from Operations		590,725			
Transfer to Contingency Budget			(272,500)		
Transfer to Emergency Incident Budget			(100,000)		
Amount Used to Balance Budget			0		
Accrued Leave Reserve *	1,100,000	109,945	(109,945)	1,100,000	0
Leave Payouts(estimate)			(109,945)		
Transfer in from Operations (5019)		109,945			
Capital Equipment Reserve	1,150,000	812,562	(1,590,000)	372,562	(777,438)
Transfer in from Operations		606,900			
EMS Capital Funding from CSA-69		205,662			
Capital Equipment Outlay			(1,590,000)		
Property Rental Income		0	0		
Capital Facilities Reserve	950,000	242,170	(670,000)	522,170	(427,830)
Transfer in from Operations		242,170	0		
Capital Facilities Outlay			(670,000)		
HCFA Liability Reserve	750,000	0	(29,000)	721,000	(29,000)
RCS-Next Gen Infrastructure Payments			(29,000)		
Self-Insured Retention Reserve	600,000	0	0	600,000	0
PASIS Liability					
<i>Committed General Fund Reserves</i>					
Economic Budget Stability Reserve	2,691,250	0	0	2,691,250	0
Unassigned General Fund Reserve	98,512	0	0	98,512	0
Total General Fund Reserves =	<u>7,839,762</u>	<u>1,755,402</u>	<u>(2,771,445)</u>	<u>6,823,719</u>	<u>(1,016,043)</u>

* *Beginning Balances do NOT 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

FINAL BUDGET - FISCAL YEAR 2017/2018

SOURCE OF OPERATING REVENUES	Totals	%
Gross Property Taxes-Based on Annual Assessed Valuation Report by County of San Diego -	11,812,883	81.69%
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)	-13.57%
Ad-valorem Property Tax Revenue:	9,850,000	68.12%
Special Assessment Tax - Fire Benefit Fee	915,000	6.33%
Total Property Tax:	10,765,000	74.44%
Fees for Services	1,000	0.01%
General Fund Interest	12,000	0.08%
Mitigation Fees - used to reimburse the General Fund for previous years capital improvements	50,000	0.35%
CSA-69 Contract Reimbursement for Operating & Capital Costs	3,312,779	22.91%
Contract with County of San Diego - First Responder Claim Funds	50,000	0.35%
Contract with Cellular Providers for Tower Leases - Station 26 & Station 3	20,000	0.14%
USDRIP - Passthrough Revenue from Dissolution of Redevelopment Agencies & CSA-115 Distribution	250,000	1.73%
Total Other Revenue =	3,695,779	25.56%
Sub-Total Operating Revenue =	14,460,779	100.00%
Total Operating Means of Financing =	14,460,779	100.00%
Total Non-Operating Means of Financing =	3,664,945	
TOTAL MEANS OF FINANCING =	\$18,125,724	
Total Appropriations =	\$17,535,771	
Total Surplus / (Deficit) from Operating Activities =	\$590,725	
Total Surplus / (Deficit) from Non-Operating Activities =	(\$773)	
Total Surplus / (Deficit) from Operating & Non-Operating Activities =	\$589,952	

Lakeside Fire Protection District
Means of Financing

FINAL BUDGET - FISCAL YEAR 2017/2018

SOURCE OF NON-OPERATING REVENUE & FUND TRANSFERS	Totals
Fund Transfer from Capital Reserve Fund for Capital Purchases	2,260,000
Fund Transfer from Emergency Reserve for Contingency Items	272,500
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	550,000
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 =	3,664,945
Total Operating Means of Financing =	14,460,779

<u>TOTAL MEANS OF FINANCING =</u>	<u>\$18,125,724</u>
<u>Total Appropriations =</u>	<u>\$17,535,771</u>
Total Surplus / (Deficit) from Operating Activities =	\$589,952
Total Surplus / (Deficit) from Non-Operating Activities =	(\$773)
<u>Total Surplus / (Deficit) from Operating & Non-Operating Activities =</u>	<u>\$590,725</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	3,987,000	3,101,750	78%	885,250	22%	845,876	39,374
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	1,290,500	955,000	74%	335,500	26%	404,190	(68,690)
10	501300	OUT-OF-RATE	9,000	6,000	67%	3,000	33%	0	3,000
11	501400	FLSA	106,000	83,000	78%	23,000	22%	22,790	210
12	501500	INCENTIVE PAY	46,000	33,250	72%	12,750	28%	13,250	(500)
13	501600	HOLIDAY PAY	127,000	99,500	78%	27,500	22%	27,030	470
14	501700	MEDICAL INSURANCE	974,352	730,764	75%	243,588	25%	215,649	27,939
15	501800	UNIFORM ALLOW.	52,003	39,002	75%	13,002	25%	11,130	1,872
16	501800	ACCRUED LEAVE	109,945	82,459	75%	27,486	25%	0	27,486
17	502000	RETIREMENT	2,990,190	2,295,850	77%	694,340	23%	667,813	26,527
18	502100	MEDICARE TAX	92,249	71,755	78%	20,494	22%	21,459	(965)
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	338,639	262,844	78%	75,795	22%	71,162	4,633
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	1,054,732	849,070	81%	205,662	19%	207,790	(2,128)
Operating Expense			13,870,054	10,557,275	76%	3,312,779	24%	3,257,909	54,870
Salaries & Benefits			10,461,717	8,015,302	77%	2,446,415	23%	2,383,693	62,722
Maintenance & Operations			2,353,605	1,692,903	72%	660,702	28%	666,426	(5,724)
Capital Funding			1,054,732	849,070	81%	205,662	19%	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>Lin</i>	<i>Item Description</i>	<i>FTE</i>	<i>Total</i>	<i>Lakeside FY-2017/2018</i>	<i>Allocation Factor</i>	<i>CSA-69 Contract</i>	<i>Allocation Factor</i>	
10-01-6010	10-63-6010	21 Fire Chief	1	169,000.00	\$126,750	75%	\$42,250	25%
10-01-6010	10-63-6010	22 Division Chief	3	426,000.00	\$319,500	75%	\$106,500	25%
		23 Fire Marshal	0	0.00	\$0	0%	\$0	0%
60-62-6010	60-63-6010	25 Captains	12	1,046,000.00	\$1,046,000	100%	\$0	0%
60-62-6010	60-63-6010	26 Engineers	12	873,000.00	\$873,000	100%	\$0	0%
60-62-6010	60-63-6010	27 Firefighters	24	1,473,000.00	\$736,500	50%	\$736,500	50%
Total			52	3,987,000.00	\$3,101,750.00		\$885,250.00	

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-2017/2018	Allocation Factor	CSA-69 Contract	Allocation Factor
10-01-6010	10-63-6010 Admin. Services M	1.0	119,000.00	\$89,250	75%	\$29,750	25%
10-01-6010	10-63-6010 Administrative Ass	1.0	67,000.00	\$50,250	75%	\$16,750	25%
10-01-6010	10-63-6010 Finance Officer	1.0	82,000.00	\$61,500	75%	\$20,500	25%
10-01-6010	10-63-6010 Executive Assistar	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-2017/2018</i>	<i>Allocation Factor</i>	<i>CSA-69 Contract</i>	<i>Allocation Factor</i>
10-13-6010	10-63-6010 Regularly Scheduled Meetings (2	15,000.00	\$11,250	75%	\$3,750	25%
10-13-6010	10-63-6010 Special Meetings, Unscheduled (2	2,500.00	\$1,875	75%	\$625	25%
10-13-6225	10-63-6225 Social Security Payment for Direc	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 Totals	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-2017/2018	Allocation Factor	CSA-69 Contract	Allocation Factor
60-62-6034	60-63-6034 Captains	12	315,000.00	\$315,000	100%	\$0	0%
60-62-6034	60-63-6034 Engineers	12	249,000.00	\$249,000	100%	\$0	0%
60-62-6034	60-63-6034 Firefighters	24	578,500.00	\$289,250	50%	\$289,250	50%
10-01-6035	10-63-6035 Administrative As	1	5,000.00	\$3,750	75%	\$1,250	25%
10-01-6035	10-63-6035 Executive Assist:	1	5,000.00	\$3,750	75%	\$1,250	25%
60-62-6035	60-63-6035 Position OT Sub-Total =		1,152,500.00	860,750.00		\$291,750	
60-62-6035	60-63-6035 EMS Program		20,000.00	\$4,000	20%	\$16,000	80%
60-62-6035	60-63-6035 Fire Prevention		7,000.00	\$7,000	100%	\$0	0%
60-62-6035	60-63-6035 Training		64,000.00	\$48,000	75%	\$16,000	25%
60-62-6035	60-63-6035 Operations		7,000.00	\$5,250	75%	\$1,750	25%
60-62-6035	60-63-6035 Program Management		40,000.00	\$30,000	75%	\$10,000	25%
	Program OT Sub-Total =		138,000.00	94,250.00		\$43,750	
	Total		1,290,500.00	955,000		335,500	

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
CSA	12	25%	0	0%	0	0%	12
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>	<i>Total</i>	<i>Lakeside FY-2017/2018</i>	<i>Allocation Factor</i>	<i>CSA-69 contract</i>	<i>Allocation Factor</i>
60-62-6053	ALS Engine Premium	6,000.00	\$6,000	100%	\$0.00	0%
60-63-6054	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-2017/2018	Allocation Factor	CSA-69 contract	Allocation factor
60-62-6052	60-63-6052 Captains	33,000.00	\$33,000	100%	\$0.00	0%
60-62-6052	60-63-6052 Engineers	27,000.00	\$27,000	100%	\$0.00	0%
60-62-6052	60-63-6052 Firefighters	46,000.00	\$23,000	50%	\$23,000.00	50%
			\$0	100%	\$0.00	0%
TOTAL ---->		106,000.00	\$83,000.00		\$23,000.00	

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 # 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-2017/2018	Allocation Factor	CSA-69 contract	Allocation factor
	Fire Chief	\$0.00	\$0.00	\$0.00	\$0	100%	\$0.00	0%
10-01-6053	10-63-6053 Division Chief	\$3,000.00	\$0.00	\$0.00	\$2,250	75%	\$750.00	25%
	Fire Marshal	\$0.00	\$0.00	\$0.00	\$0	100%	\$0.00	0%
60-62-6053	60-63-6053 Captains	\$11,000.00	\$11,000.00	\$0.00	\$11,000	100%	\$0.00	0%
60-62-6053	60-63-6053 Engineers	\$8,000.00	\$8,000.00	\$0.00	\$8,000	100%	\$0.00	0%
60-62-6053	60-63-6053 Firefighters	\$24,000.00	\$24,000.00	\$0.00	\$12,000	50%	\$12,000.00	50%
		\$0.00	\$0.00	\$0.00	\$0	100%	\$0.00	0%
		\$0.00	\$0.00	\$0.00	\$0	100%	\$0.00	0%
		\$0.00	\$0.00	\$0.00	\$0	100%	\$0.00	0%
TOTAL ---->		46,000.00	43,000.00	0.00	\$33,250.00		\$12,750.00	

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	

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.

Line #	Item Description	Total	Lakeside FY-2017/2018	Allocation Factor	CSA-69 contract	Allocation factor
	Fire Chief	0.00	\$0	100%	\$0.00	0%
	Division Chief	0.00	\$0	100%	\$0.00	0%
	Fire Marshal	0.00	\$0	100%	\$0.00	0%
60-62-6051	60-63-6051 Captains	39,000.00	\$39,000	100%	\$0.00	0%
60-62-6051	60-63-6051 Engineers	33,000.00	\$33,000	100%	\$0.00	0%
60-62-6051	60-63-6051 Firefighters	55,000.00	\$27,500	50%	\$27,500.00	50%
TOTAL ---->		127,000.00	99,500		27,500	

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		

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-2017/2018	Allocation Factor	CSA-69 Contract	Allocation Factor	
10-01-6220	10-63-6220	Fire Chief	1	\$17,139.00	\$17,139.00	\$12,854	75%	\$4,285	25%
10-01-6220	10-63-6220	Division Chief	3	\$51,417.00	\$51,417.00	\$38,563	75%	\$12,854	25%
		Fire Marshal	0	\$0.00	\$0.00	\$0	100%	\$0	0%
60-62-6220	60-63-6220	Captains	12	\$205,668.00	\$205,668.00	\$205,668	100%	\$0	0%
60-62-6220	60-63-6220	Engineers	12	\$205,668.00	\$205,668.00	\$205,668	100%	\$0	0%
60-62-6220	60-63-6220	Firefighters	24	\$411,336.00	\$411,336.00	\$205,668	50%	\$205,668	50%
10-01-6220	10-63-6220	Admin. Services Mgr.	1	\$16,995.00	\$16,995.00	\$12,746	75%	\$4,249	25%
10-01-6220	10-63-6220	Administrative Assistant/Acct	1	\$17,139.00	\$17,139.00	\$12,854	75%	\$4,285	25%
10-01-6220	10-63-6220	Finance Officer	1	\$16,995.00	\$16,995.00	\$12,746	75%	\$4,249	25%
10-01-6220	10-63-6220	Executive Assistant	1	\$16,995.00	\$16,995.00	\$12,746	75%	\$4,249	25%
		Director	0	\$0.00	\$0.00	\$0	75%	\$0	25%
10-01-6220	10-63-6220	Admin. Charge(PERS & 3rd Party Admin)		\$15,000.00	\$15,000.00	\$11,250	75%	\$3,750	25%
			56		\$0.00				
		TOTAL ---->		974,352.00	974,352.00	\$730,764.00		\$243,588.00	

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

LAKESIDE FIRE PROTECTION DISTRICT

**ACCOUNT # 5018
UNIFORM ALLOWANCE**

Uniform Allowance is a negotiated benefit.

Line #	Item Description	Total	Lakeside FY-2017/2018	Allocation Factor	CSA-69 Contract	Allocation Factor
10-01-6050	10-63-6050 Fire Chief	\$1,000.00	\$750	75%	\$250	25%
10-01-6050	10-63-6050 Division Chief	\$3,000.00	\$2,250	75%	\$750	25%
	Fire Marshal	\$0.00	\$0	100%	\$0	0%
60-62-6050	60-63-6050 Captains	\$12,000.00	\$12,000	100%	\$0	0%
60-62-6050	60-63-6050 Engineers	\$12,000.00	\$12,000	100%	\$0	0%
60-62-6050	60-63-6050 Firefighters	\$24,003.00	\$12,002	50%	\$12,002	50%
TOTAL ---->		52,003.00	\$39,002		\$13,002	

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-2017/2018	Allocation Factor	CSA-69 Contract	Allocation Factor	
10-01-6090	10-63-6090	Fire Chief	\$27,945.00	\$20,959	75%	\$6,986	25%
10-01-6090	10-63-6090	Division Chief	\$60,000.00	\$45,000	75%	\$15,000	25%
		Fire Marshal	\$0.00	\$0	100%	\$0	0%
		Captains	\$0.00	\$0	100%	\$0	0%
		Engineers	\$0.00	\$0	100%	\$0	0%
		Firefighters	\$0.00	\$0	50%	\$0	50%
10-01-6090	10-63-6090	Admin. Services Mgr.	\$12,000.00	\$9,000	75%	\$3,000	25%
10-01-6090	10-63-6090	Administrative Assistant	\$8,000.00	\$6,000	75%	\$2,000	25%
10-01-6090	10-63-6090	Executive Asst	\$2,000.00	\$1,500	75%	\$500	25%
10-01-6090	10-63-6090	Finance Officer	\$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.

		Safety - Classic	Safety - New	Misc	Pension	CalPERS Unfunded Liability					
		Employee Rate	0.0000%	0.0000%	0.0000%	Obligation	Safety =	\$1,144,976.00	= NOT Prepayment Amounts		
		Employer Rate	21.4180%	12.7290%	12.8090%	Bond Payment	Misc =	\$26,910.00			
		EPMC Cost	0.0000%	0.0000%	0.0000%	or OPEB		\$1,171,886.00			
		Total Rate	21.4180%	12.7290%	12.8090%	\$969,709	Lakeside	Allocation	CSA-69	Allocation	
Line #	Item Description		Unfunded Liability (#6126)	CalPERS- Contribution (#6125)	OPEB (#6221)	Total	FY-2017/2018	Factor	Contract	Factor	
10-01-xxxx	10-63-xxxx	Fire Chief	1	22,019	\$35,945	17,316	\$75,280.28	\$56,460	75%	\$18,820.07	25%
10-01-xxxx	10-63-xxxx	Division Chief	3	66,056	\$91,688	51,949	\$209,693.12	\$157,270	75%	\$52,423.28	25%
		Fire Marshal	0	0	\$0	0	\$0.00	\$0	100%	\$0.00	0%
60-62-xxxx	60-63-xxxx	Captains	12	264,225	\$242,703	207,795	\$714,723.10	\$714,723	100%	\$0.00	0%
60-62-xxxx	60-63-xxxx	Engineers	12	264,225	\$202,900	207,795	\$674,919.69	\$674,920	100%	\$0.00	0%
60-62-xxxx	60-63-xxxx	Firefighters	24	528,450	\$232,773	415,590	\$1,176,813.03	\$588,407	50%	\$588,406.52	50%
10-01-xxxx	10-63-xxxx	Admin. Services	1	6,728	\$15,913	17,316	\$39,956.95	\$29,968	75%	\$9,989.24	25%
10-01-xxxx	10-63-xxxx	AA/Accounting	1	6,728	\$8,880	17,316	\$32,923.34	\$24,693	75%	\$8,230.84	25%
10-01-xxxx	10-63-xxxx	Finance Officer	1	6,728	\$10,952	17,316	\$34,996.02	\$26,247	75%	\$8,749.00	25%
10-01-xxxx	10-63-xxxx	Executive Asst	1	6,728	\$6,841	17,316	\$30,884.93	\$23,164	75%	\$7,721.23	25%
		Total =	56								
		Safety	52	\$1,171,886	\$848,596	\$969,709	2,990,190.46	\$2,295,850		\$694,340	
		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 FY-2017/2018	Allocation Factor	CSA-69 Contract	Allocation Factor
10-01-6225	10-63-6225	Fire Chief	\$2,455.05	\$1,841	75%	\$613.76	25%
10-01-6225	10-63-6225	Division Chief	\$6,262.26	\$4,697	75%	\$1,565.57	25%
		Fire Marshal	\$0.00	\$0	100%	\$0.00	0%
60-62-6225	60-63-6225	Captains	\$23,127.16	\$23,127	100%	\$0.00	0%
60-62-6225	60-63-6225	Engineers	\$19,082.43	\$19,082	100%	\$0.00	0%
60-62-6225	60-63-6225	Firefighters	\$34,211.44	\$17,106	50%	\$17,105.72	50%
10-01-6225	10-63-6225	Admin. Services Mgr.	\$1,807.19	\$1,355	75%	\$451.80	25%
10-01-6225	10-63-6225	Administrative Assistant/Acct	\$1,008.41	\$756	75%	\$252.10	25%
10-01-6225	10-63-6225	Finance Officer	\$1,243.80	\$933	75%	\$310.95	25%
10-01-6225	10-63-6225	Executive Asst	\$776.92	\$583	75%	\$194.23	25%
60-62-6225	60-63-6225	Training/Programs/Incidents	\$0.00	\$0	100%	\$0.00	0%
10-13-6225	10-63-6225	Directors	\$273.16	\$273	100%	\$0.00	0%
		0	\$0.00	\$0	0%	\$0.00	0%
60-62-6225	60-63-6225	Program Management Overtime	\$2,001.00	\$2,001	100%	\$0.00	0%
			\$0.00	\$0	100%	\$0.00	0%
TOTAL ---->			92,248.82	\$71,754.70		\$20,494.13	

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 FY-2017/2018	Allocation Factor	CSA-69 Contract	Allocation Factor
60-62-7100	60-63-7100 Class A Uniforms	\$2,100.00	\$1,575	75%	\$525.00	25%
60-62-7115	60-63-7115 Breathing Apparatus Maint./Repair	\$14,000.00	\$12,320	88%	\$1,680.00	12%
60-62-7115	60-63-7115 Respiratory Protection	\$3,000.00	\$2,640	88%	\$360.00	12%
60-62-7110	60-63-7110 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%	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-2017/2018	Allocation Factor	CSA-69 Contract	Allocation Factor
10-01-7035	10-63-7035 Telephone / VPN Service	30,000.00	\$22,500	75%	\$7,500.00	25%
10-01-7042	10-63-7042 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

Line #	Item Description	Total	Lakeside FY-2017/2018	Allocation Factor	CSA-69 Contract	Allocation Factor
10-01-7525	10-63-7525 Linen Service, All Stations	\$4,500.00	\$3,375	75%	\$1,125.00	25%
10-01-7330	10-63-7330 Paper Goods and Cleaning Supplies	\$10,000.00	\$7,500	75%	\$2,500.00	25%
10-15-7180	10-63-7180 Trash Disposal Service	\$4,200.00	\$3,150	75%	\$1,050.00	25%
10-01-7570	10-63-7570 Pest Control Service	\$2,730.00	\$2,048	75%	\$682.50	25%
	Administration Office Maintenance	\$0.00	\$0	75%	\$0.00	25%
	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.

Line #	Item Description	Total	Lakeside FY-2017/2018	Allocation Factor	CSA-69 Contract	Allocation Factor
10-15-7560	60-637560 Diesel Fuel	85,000.00	\$45,000	Actual usage	\$40,000.00	Actual usage
10-15-7561	60-63-7561 Gasoline	25,000.00	\$18,750	75%	\$6,250.00	25%
	Prevention Vehicle	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.

Line #	Item Description	Total	Lakeside FY-2017/2018	Allocation Factor	CSA-69 contract	Allocation factor
10-01-7310	10-63-7310 Postage	2,000.00	\$1,500	75%	\$500	25%
10-01-7305	10-63-7305 Expendable Office Supp	13,000.00	\$9,750	75%	\$3,250	25%
10-01-7440	10-63-7440 Ads and Legal Notices	1,200.00	\$900	75%	\$300	25%
10-01-7446	10-63-7446 Computer Maintenance	40,000.00	\$30,000	75%	\$10,000	25%
10-01-7446	10-63-7446 Copy Machine Maintena	6,000.00	\$4,500	75%	\$1,500	25%
10-01-7450	10-63-7450 Administrative Software	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 Totals	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-2017/2018	Allocation Factor	CSA-69 contract	Allocation factor
10-01-7410	10-63-7410 Attorney	\$35,000.00	\$26,250	75%	\$8,750.00	25%
10-01-7405	10-63-7405 Auditor	\$18,000.00	\$13,500	75%	\$4,500.00	25%
10-01-7475	10-63-7475 Psychological Counseling Service	\$2,500.00	\$1,875	75%	\$625.00	25%
10-01-7415	10-63-7415 County Admin. Charge	\$125,000.00	\$93,750	75%	\$31,250.00	25%
10-01-7475	10-63-7475 TIP Program Participation	\$9,000.00	\$6,750	75%	\$2,250.00	25%
10-01-7450	10-63-7450 Payroll & HR Processing	\$0.00	\$0	75%	\$0.00	25%
10-01-7455	10-63-7455 Physical Appraisals	\$30,000.00	\$22,500	75%	\$7,500.00	25%
10-01-7460	10-63-7460 Professional Consultants	\$50,000.00	\$37,500	75%	\$12,500.00	25%
20-21-7415	County Contract for Fire Prevention S	\$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-2017/2018	Allocation Factor	CSA-69 contract	Allocation factor
10-01-7070	10-63-7070 Fire Department Sustenance	\$6,250.00	\$4,688	75%	\$1,562.50	25%
10-11-7415	LAFCO Costs	\$9,000.00	\$9,000	100%	\$0.00	0%
10-13-7415	10-63-7415 Election Expense	\$12,500.00	\$9,375	75%	\$3,125.00	25%
10-01-7475	10-63-7475 Employee Infection Control Complia	\$1,000.00	\$750	75%	\$250.00	25%
10-12-7475	10-63-7475 New Hire - Processing Costs	\$20,000.00	\$15,000	75%	\$5,000.00	25%
10-01-7250	10-63-7250 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	Lakeside FY-2017/2018	Allocation Factor	CSA-69 contract	Allocation factor
60-62-7130	Firefighting Equipment	\$10,000.00	\$10,000	100%	\$0.00	0%
60-62-7555	Small Equipment Maintenance	\$5,000.00	\$5,000	100%	\$0.00	0%
60-62-7121	Fire Hose	\$12,000.00	\$12,000	100%	\$0.00	0%
60-62-7122	Rescue Equipment	\$5,000.00	\$5,000	100%	\$0.00	0%
60-62-7121	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-2017/2018	Allocation Factor	CSA-69 contract	Allocation factor
10-15-7180	Riverview Station 1	\$13,000.00	\$13,000	100%	\$0	0%
10-15-7180	10-63-7180 River Park Station 2	\$42,000.00	\$35,700	85%	\$6,300	15%
10-15-7180	10-63-7180 Lake Jennings Station 3	\$28,000.00	\$16,800	60%	\$11,200	40%
10-15-7180	Blossom Valley Station 2	\$15,000.00	\$15,000	100%	\$0	0%
20-22-7180	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).

Line #	Item Description	Total	Lakeside FY-2017/2018	Allocation Factor	CSA-69 contract	Allocation factor
10-01-7445	10-63-7445 HCFA JPA Assessment	390,000.00	\$292,500	75%	\$97,500.00	25%
10-01-7445	10-63-7445 HCFA JPA-Radio Maintenance Contr	6,500.00	\$4,875	75%	\$1,625.00	25%
10-01-7445	10-63-7445 County of S.D. - RCS user fee for rad	34,304.00	\$25,728	75%	\$8,576.00	25%
10-01-7445	10-63-7445 HCFA JPA- MDC Wireless Costs	12,600.00	\$9,450	75%	\$3,150.00	25%
10-01-7445	10-63-7445 HCFA JPA-Pager contract	2,000.00	\$1,500	75%	\$500.00	25%
10-01-7445	10-63-7445 HCFA JPA - FireHouse Costs	4,500.00	\$3,375	75%	\$1,125.00	25%
10-15-7123	10-63-7123 Communication Equipment Repair &	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-2017/2018	Allocation Factor	CSA-69 Contract	Allocation Factor
10-01-6235	10-63-6235 Fire Chief	\$13,465.09	\$10,099	75%	\$3,366.27	25%
10-01-6235	10-63-6235 Division Chief	\$32,448.00	\$24,336	75%	\$8,112.00	25%
	Fire Marshal	\$0.00	\$0	100%	\$0.00	0%
60-62-6235	60-63-6235 Captains	\$82,272.15	\$82,272	100%	\$0.00	0%
60-62-6235	60-63-6235 Engineers	\$68,546.15	\$68,546	100%	\$0.00	0%
60-62-6235	60-63-6235 Firefighters	\$115,359.92	\$57,680	50%	\$57,679.96	50%
10-01-6235	10-63-6235 Admin. Services Mgr.	\$9,970.69	\$7,478	75%	\$2,492.67	25%
10-01-6235	10-63-6235 Administrative Assistant/Acct	\$5,427.97	\$4,071	75%	\$1,356.99	25%
10-01-6235	10-63-6235 Finance Officer	\$6,862.34	\$5,147	75%	\$1,715.58	25%
10-01-6235	10-63-6235 Executive Asst	\$4,286.46	\$3,215	75%	\$1,071.62	25%
TOTAL ---->		\$0	338,638.77	\$262,843.67	\$75,795.10	

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>	<i>Total</i>	<i>Lakeside FY-2017/2018</i>	<i>Allocation Factor</i>	<i>CSA-69 Contract</i>	<i>Allocation Factor</i>
10-15-7550	10-63-7550 Preventive Maintenance Costs	\$97,000.00	\$62,000	Actual	\$35,000.00	Actual
10-15-7551	10-63-7551 Repair Costs	\$97,000.00	\$72,000	Actual	\$25,000.00	Actual
10-15-7550	10-63-7550 Misc Shop Costs	\$12,500.00	\$10,375	83%	\$2,125.00	17%
	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-2017/2018	Allocation Factor	CSA-69 Contract	Allocation Factor
10-15-7570	Station 1	\$35,000.00	\$35,000	100%	\$0.00	0%
10-15-7570	10-63-7570 Station 2 and Administration	\$42,000.00	\$35,700	85%	\$6,300.00	15%
10-15-7570	10-63-7570 Station 3	\$18,000.00	\$10,800	60%	\$7,200.00	40%
10-15-7570	Station 26	\$15,000.00	\$15,000	100%	\$0.00	0%
10-15-7570	10-63-7570 Shop	\$2,000.00	\$1,660	83%	\$340.00	17%
20-22-7570	Annex	\$5,000.00	\$5,000	100%	\$0.00	0%
10-15-7570	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.

Line #	Item Description	Total	Lakeside FY-2017/2018	Allocation Factor	CSA-69 Contract	Allocation Factor
	EMS Equipment Replacer	\$0.00	\$0	20%	\$0.00	80%
60-62-7555	60-63-7555 EMS Equipment Repair	\$27,000.00	\$2,700	10%	\$24,300.00	90%
60-62-7140	60-63-7140 EMS Training	\$25,000.00	\$5,000	20%	\$20,000.00	80%
60-62-7540	60-63-7540 Medical Supplies	\$147,040.00	\$14,704	10%	\$132,336.00	90%
60-62-7541	60-63-7541 Medical Waste Control	\$2,500.00	\$250	10%	\$2,250.00	90%
60-62-7130	60-63-7130 EMS Durable Goods	\$9,000.00	\$1,800	20%	\$7,200.00	80%
60-62-7545	60-63-7545 ALS Engine Expense	\$8,000.00	\$8,000	100%	\$0.00	0%
	60-63-7450 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-2017/2018	Allocation Factor	CSA-69 Contract	Allocation Factor
10-01-7071	10-63-7071 Director and Chief Meetings	\$8,250.00	\$6,188	75%	\$2,062.50	25%
10-13-7071	10-63-7071 Director and Chief Meetings	\$8,250.00	\$6,188	75%	\$2,062.50	25%
	Strategic Planning Expense	\$0.00	\$0	75%	\$0.00	25%
10-13-7479	10-63-7479 Donations authorized by the Board of	\$300.00	\$225	75%	\$75.00	25%
10-01-7075	10-63-7075 S.D.County Fire Chiefs & Sections	\$1,200.00	\$900	75%	\$300.00	25%
10-01-7075	10-63-7075 Other Memberships	\$1,200.00	\$900	75%	\$300.00	25%
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.

Line #	Item Description	Total	Lakeside FY-2017/2018	Allocation Factor	CSA-69 Contract	Allocation Factor
60-62-7140	60-63-7140 HTF - JPA Assessment	\$57,960.00	\$43,470	75%	\$14,490.00	25%
60-62-7140	60-63-7140 EMT Training Equipment & Supplies	\$500.00	\$375	75%	\$125.00	25%
60-62-7140	60-63-7140 Breathing Apparatus/Bauer Work Shop	\$3,000.00	\$2,250	75%	\$750.00	25%
60-62-7140	60-63-7140 IFSTA/HAZMAT Replacement Manuals	\$2,000.00	\$1,500	75%	\$500.00	25%
60-62-7140	60-63-7140 Operational Training	\$22,000.00	\$16,500	75%	\$5,500.00	25%
60-62-7140	60-63-7140 Apparatus Operator/Mechanic Training	\$5,500.00	\$4,125	75%	\$1,375.00	25%
10-01-7140	10-63-7140 Administrative/Support Staff Training	\$10,000.00	\$7,500	75%	\$2,500.00	25%
10-01-7140	10-63-7140 Web Based Training System	\$5,000.00	\$3,750	75%	\$1,250.00	25%
60-62-7140	60-63-7140 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.

Line #	Item Description	Total	Lakeside FY-2017/2018	Allocation Factor	CSA-69 Contract	Allocation Factor
20-21-7080	Parcel Map Online Subscription	\$2,700.00	\$2,700	100%	\$0.00	0%
20-21-7135	F.P. Supplies/Services	\$11,000.00	\$11,000	100%	\$0.00	0%
20-22-7140	CERT Program	\$7,500.00	\$7,500	100%	\$0.00	0%
20-22-7135	20-63-7135 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-2017/2018</i>
		<i>Total</i>
10-01-8802	Annual transfer for Equipment - based on Capital budg	\$606,900.00
10-01-8801	Annual transfer for Facilities - based on Capital budget	\$242,170.00
60-63-8803	Transfer of funds to Capital Fund for EMS related Capit	\$205,662.00
	TOTAL ---->	\$1,054,732.00

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-2017/2018 Total</i>
60-62-8850	Fire Apparatus	\$650,000.00
10-01-8850	Staff Support Vehicle	45,000.00
60-62-8840	60-63-8840 Major Equipment - SCBA	590,000.00
60-62-8840	Major Equipment - RESCUE EQUIPMENT	90,000.00
10-01-8840	10-63-8840 Major Equipment - RADIOS	75,000.00
	60-63-8850 Medic Unit	140,000.00
10-01-8830	Station Improvements - Station 1 Relocation - Phase 2	670,000.00
	TOTAL ---->	\$2,260,000.00
	NEW CAPITAL PURCHASES ---->	910,000.00
	CARRY FORWARD ---->	1,350,000.00

**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
	<u>\$0.00</u>

General Fund Obligation Bond	
Principal =	\$320,000.00
Interest =	\$230,772.50
	<u>\$550,772.50</u>

Line #	Item Description	FTE	Total	Lakeside FY-2017/2018	Allocation Factor	CSA-69 contract	Allocation factor
10-11-801C	Principal Payment on General Fund Obligation Bond		\$320,000.00	\$320,000	100%	\$0.00	0%
10-11-8011	Interest Payment on General Fund Obligation Bond		\$230,772.50	\$230,773	100%	\$0.00	0%
	TOTAL --	56	\$550,773	\$550,773		\$0	

\$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	

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>	<i>Revenue Acct</i>
60-62-6038	Personnel Costs - Reimbursable Incidents	\$255,000.00	100-60-62-4210
60-62-7580	Vehicle Costs - Reimbursable Incidents	\$75,000.00	100-60-15-4210
60-62-7581	Admin. Overhead - Reimbursable Incidents	\$37,500.00	100-60-01-4210
60-62-7582	Other Costs - Reimbursable Incidents	\$5,000.00	100-60-01-4210
60-62-6039	Personnel Costs - Non-Reimbursable Incidents	\$70,000.00	
60-62-7585	Vehicle Costs - Non-Reimbursable Incidents	\$10,000.00	
60-62-7586	Admin. Overhead - Non-Reimbursable Incidents	\$10,000.00	
60-62-7587	Other Costs - Non-Reimbursable Incidents	\$10,000.00	

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>
10-01-7450	10-63-7450 Administrative Technology	\$10,000.00
10-15-7570	OptiCom Traffic Light Systems for Winter gardens	\$46,000.00
60-62-7100	60-63-7100 Class A Uniforms - One Time Expense	\$21,000.00
10-15-7570	Landscape the front & western slope of Station 3	\$20,000.00
	60-63-7450 Transfer EMS PCR's from Field Saver to Street EMS	\$3,500.00
10-15-7570	Station 26 - deferred maintenance items	\$15,000.00
10-01-8830	Architectural Consultant for Station 3.	\$75,000.00
10-01-7579	ERP System Installation and Initial start-up costs	\$62,000.00
10-15-7570	Resurface and Seal Asphalt at needed stations	\$20,000.00
	TOTAL ---->	\$272,500.00
*	NEW RESERVES ---->	80,000.00
	CARRY FORWARD ---->	192,500.00



Lakeside Fire Protection District

12216 Lakeside Avenue
Lakeside, CA 92040
Business (619)390-2350
Fax (619)443-1568

RESOLUTION #17-012

RESOLUTION OF THE GOVERNING BOARD OF THE LAKESIDE FIRE PROTECTION DISTRICT ADOPTING A SALARY SCHEDULE

WHEREAS, the Lakeside Fire Protection District participates in the California Public Employees Retirement System ("CalPERS"); and

WHEREAS, the California Code of Regulations, Title 2, Section 570.5 requires the District's Board of Directors to approve and adopt all salary schedules; and

WHEREAS, the regulations require that the salary schedule be made public without reference to another document in disclosure of the pay rates.

NOW, THEREFORE, BE IT RESOLVED, by the Board of Directors of the Lakeside Fire Protection District, a public agency in the County of San Diego, California, as follows:

1. That the attached Salary Schedule set forth in "Appendix A" attached hereto and incorporated by reference is approved and adopted Effective July 1, 2017.
2. The Salary Schedule approved and adopted by this Resolution shall be periodically updated by the Board of Directors as employment agreements change and included in the District budget.

PASSED AND ADOPTED by the Board of Directors of the Lakeside Fire Protection District, County of San Diego, State of California, on the 22nd Day of August 2017, by the following vote:

AYES: Baker, Liebig, Haworth, Robeson

NOES:

ABSTAIN:

ABSENT: Bingham

Bob Robeson
Board President

for

Laura Fernandez
Clerk of the Board

Appendix - A

Salary Schedule - Non-Medic

Effective Date = July 1, 2017

Duty Schedule = 56 Hour Week / 24 Day FLSA Period								
	Base Hourly Rate	Weekly	Bi-Weekly	Monthly	Annual	Annual Uniform Allowance	Annual Holiday Pay	Total Annual Pay (no FLSA Premium)
Captain								
Base Rate	\$29.43	\$1,648.08	\$3,296.16	\$7,141.68	\$85,700.16	\$1,000.00	\$3,178.44	\$89,878.60
Education(2.5%)	\$30.17	\$1,689.52	\$3,379.04	\$7,321.25	\$87,855.04	\$1,000.00	\$3,258.36	\$92,113.40
Education(5%)	\$30.90	\$1,730.40	\$3,460.80	\$7,498.40	\$89,980.80	\$1,000.00	\$3,337.20	\$94,318.00
Engineer								
Base Rate	\$24.52	\$1,373.12	\$2,746.24	\$5,950.19	\$71,402.24	\$1,000.00	\$2,648.16	\$75,050.40
Education(2.5%)	\$25.13	\$1,407.28	\$2,814.56	\$6,098.21	\$73,178.56	\$1,000.00	\$2,714.04	\$76,892.60
Education(5%)	\$25.75	\$1,442.00	\$2,884.00	\$6,248.67	\$74,984.00	\$1,000.00	\$2,781.00	\$78,765.00
Firefighter								
Base Rate	\$21.32	\$1,193.92	\$2,387.84	\$5,173.65	\$62,083.84	\$1,000.00	\$2,302.56	\$65,386.40
Education(2.5%)	\$21.85	\$1,223.60	\$2,447.20	\$5,302.27	\$63,627.20	\$1,000.00	\$2,359.80	\$66,987.00
Education(5%)	\$22.39	\$1,253.84	\$2,507.68	\$5,433.31	\$65,199.68	\$1,000.00	\$2,418.12	\$68,617.80

Modified Duty Schedule = 40 Hour Work Week								
Captain								
Base Rate	\$41.20	\$1,648.08	\$3,296.16	\$7,141.68	\$85,700.16	\$1,000.00	\$3,178.44	\$89,878.60
Education(2.5%)	\$42.24	\$1,689.52	\$3,379.04	\$7,321.25	\$87,855.04	\$1,000.00	\$3,258.36	\$92,113.40
Education(5%)	\$43.26	\$1,730.40	\$3,460.80	\$7,498.40	\$89,980.80	\$1,000.00	\$3,337.20	\$94,318.00
Engineer								
Base Rate	\$34.33	\$1,373.12	\$2,746.24	\$5,950.19	\$71,402.24	\$1,000.00	\$2,648.16	\$75,050.40
Education(2.5%)	\$35.18	\$1,407.28	\$2,814.56	\$6,098.21	\$73,178.56	\$1,000.00	\$2,714.04	\$76,892.60
Education(5%)	\$36.05	\$1,442.00	\$2,884.00	\$6,248.67	\$74,984.00	\$1,000.00	\$2,781.00	\$78,765.00
Firefighter								
Base Rate	\$29.85	\$1,193.92	\$2,387.84	\$5,173.65	\$62,083.84	\$1,000.00	\$2,302.56	\$65,386.40
Education(2.5%)	\$30.59	\$1,223.60	\$2,447.20	\$5,302.27	\$63,627.20	\$1,000.00	\$2,359.80	\$66,987.00
Education(5%)	\$31.35	\$1,253.84	\$2,507.68	\$5,433.31	\$65,199.68	\$1,000.00	\$2,418.12	\$68,617.80

Staff Assignment - Duty Schedule = 40 Hour Work Week								
	Base Hourly Rate	Weekly	Bi-Weekly	Monthly	Annual	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	\$1,812.89	\$3,625.78	\$7,855.85	\$94,270.18	\$1,000.00		\$95,270.18
Education(2.5%)	\$46.46	\$1,858.21	\$3,716.42	\$8,052.24	\$96,626.93	\$1,000.00		\$97,626.93
Education(5%)	\$47.59	\$1,903.53	\$3,807.06	\$8,248.64	\$98,983.68	\$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 Date = July 1, 2017

Duty Schedule = 56 Hour Week / 24 Day FLSA Period									
	Base Hourly Rate	Weekly	Bi-Weekly	Monthly	Annual	Annual Paramedic Incentive	Annual Uniform Allowance	Annual Holiday Pay	Total Annual Pay (no FLSA Premium)
Captain PM									
Base Rate	\$29.43	\$1,648.08	\$3,296.16	\$7,141.68	\$85,700.16	\$1,000.00	\$1,000.00	\$3,178.44	\$90,878.60
Education(2.5%)	\$30.17	\$1,689.52	\$3,379.04	\$7,321.25	\$87,855.04	\$1,000.00	\$1,000.00	\$3,258.36	\$93,113.40
Education(5%)	\$30.90	\$1,730.40	\$3,460.80	\$7,498.40	\$89,980.80	\$1,000.00	\$1,000.00	\$3,337.20	\$95,318.00
Engineer PM									
Base Rate	\$24.52	\$1,373.12	\$2,746.24	\$5,950.19	\$71,402.24	\$1,000.00	\$1,000.00	\$2,648.16	\$76,050.40
Education(2.5%)	\$25.13	\$1,407.28	\$2,814.56	\$6,098.21	\$73,178.56	\$1,000.00	\$1,000.00	\$2,714.04	\$77,892.60
Education(5%)	\$25.75	\$1,442.00	\$2,884.00	\$6,248.67	\$74,984.00	\$1,000.00	\$1,000.00	\$2,781.00	\$79,765.00
Firefighter PM - (Step E - Top Step)									
Base Rate	\$24.52	\$1,373.12	\$2,746.24	\$5,950.19	\$71,402.24	\$1,000.00	\$1,000.00	\$2,648.16	\$76,050.40
Education(2.5%)	\$25.13	\$1,407.28	\$2,814.56	\$6,098.21	\$73,178.56	\$1,000.00	\$1,000.00	\$2,714.04	\$77,892.60
Education(5%)	\$25.75	\$1,442.00	\$2,884.00	\$6,248.67	\$74,984.00	\$1,000.00	\$1,000.00	\$2,781.00	\$79,765.00
Firefighter PM - (Step D)									
Base Rate	\$23.06	\$1,291.36	\$2,582.72	\$5,595.89	\$67,150.72	\$1,000.00	\$1,000.00	\$2,490.48	\$71,641.20
Education(2.5%)	\$23.64	\$1,323.84	\$2,647.68	\$5,736.64	\$68,839.68	\$1,000.00	\$1,000.00	\$2,553.12	\$73,392.80
Education(5%)	\$24.21	\$1,355.76	\$2,711.52	\$5,874.96	\$70,499.52	\$1,000.00	\$1,000.00	\$2,614.68	\$75,114.20
Firefighter PM - (Step C)									
Base Rate	\$21.90	\$1,226.40	\$2,452.80	\$5,314.40	\$63,772.80	\$1,000.00	\$1,000.00	\$2,365.20	\$68,138.00
Education(2.5%)	\$22.45	\$1,257.20	\$2,514.40	\$5,447.87	\$65,374.40	\$1,000.00	\$1,000.00	\$2,424.60	\$69,799.00
Education(5%)	\$23.00	\$1,288.00	\$2,576.00	\$5,581.33	\$66,976.00	\$1,000.00	\$1,000.00	\$2,484.00	\$71,460.00
Firefighter PM - (Step B)									
Base Rate	\$20.37	\$1,140.72	\$2,281.44	\$4,943.12	\$59,317.44	\$1,000.00	\$1,000.00	\$2,199.96	\$63,517.40
Education(2.5%)	\$20.88	\$1,169.28	\$2,338.56	\$5,066.88	\$60,802.56	\$1,000.00	\$1,000.00	\$2,255.04	\$65,057.60
Education(5%)	\$21.39	\$1,197.84	\$2,395.68	\$5,190.64	\$62,287.68	\$1,000.00	\$1,000.00	\$2,310.12	\$66,597.80
Firefighter PM - (Step A - Probation)									
Base Rate	\$19.16	\$1,072.96	\$2,145.92	\$4,649.49	\$55,793.92	\$1,000.00	\$1,000.00	\$2,069.28	\$59,863.20
Education(2.5%)	\$19.64	\$1,099.84	\$2,199.68	\$4,765.97	\$57,191.68	\$1,000.00	\$1,000.00	\$2,121.12	\$61,312.80
Education(5%)	\$20.12	\$1,126.72	\$2,253.44	\$4,882.45	\$58,589.44	\$1,000.00	\$1,000.00	\$2,172.96	\$62,762.40
Modified Duty Schedule = 40 Hour Work Week									
Captain PM									
Base Rate	\$41.20	\$1,648.08	\$3,296.16	\$7,141.68	\$85,700.16	\$1,000.00	\$1,000.00	\$3,178.44	\$90,878.60
Education(2.5%)	\$42.24	\$1,689.52	\$3,379.04	\$7,321.25	\$87,855.04	\$1,000.00	\$1,000.00	\$3,258.36	\$93,113.40
Education(5%)	\$43.26	\$1,730.40	\$3,460.80	\$7,498.40	\$89,980.80	\$1,000.00	\$1,000.00	\$3,337.20	\$95,318.00
Engineer PM									
Base Rate	\$34.33	\$1,373.12	\$2,746.24	\$5,950.19	\$71,402.24	\$1,000.00	\$1,000.00	\$2,648.16	\$76,050.40
Education(2.5%)	\$35.18	\$1,407.28	\$2,814.56	\$6,098.21	\$73,178.56	\$1,000.00	\$1,000.00	\$2,714.04	\$77,892.60
Education(5%)	\$36.05	\$1,442.00	\$2,884.00	\$6,248.67	\$74,984.00	\$1,000.00	\$1,000.00	\$2,781.00	\$79,765.00
Firefighter PM - (Step E - Top Step)									
Base Rate	\$34.33	\$1,373.12	\$2,746.24	\$5,950.19	\$71,402.24	\$1,000.00	\$1,000.00	\$2,648.16	\$76,050.40
Education(2.5%)	\$35.18	\$1,407.28	\$2,814.56	\$6,098.21	\$73,178.56	\$1,000.00	\$1,000.00	\$2,714.04	\$77,892.60
Education(5%)	\$36.05	\$1,442.00	\$2,884.00	\$6,248.67	\$74,984.00	\$1,000.00	\$1,000.00	\$2,781.00	\$79,765.00
Firefighter PM - (Step D)									
Base Rate	\$32.28	\$1,291.36	\$2,582.72	\$5,595.89	\$67,150.72	\$1,000.00	\$1,000.00	\$2,490.48	\$71,641.20
Education(2.5%)	\$33.10	\$1,323.84	\$2,647.68	\$5,736.64	\$68,839.68	\$1,000.00	\$1,000.00	\$2,553.12	\$73,392.80
Education(5%)	\$33.89	\$1,355.76	\$2,711.52	\$5,874.96	\$70,499.52	\$1,000.00	\$1,000.00	\$2,614.68	\$75,114.20
Firefighter PM - (Step C)									
Base Rate	\$30.66	\$1,226.40	\$2,452.80	\$5,314.40	\$63,772.80	\$1,000.00	\$1,000.00	\$2,365.20	\$68,138.00
Education(2.5%)	\$31.43	\$1,257.20	\$2,514.40	\$5,447.87	\$65,374.40	\$1,000.00	\$1,000.00	\$2,424.60	\$69,799.00
Education(5%)	\$32.20	\$1,288.00	\$2,576.00	\$5,581.33	\$66,976.00	\$1,000.00	\$1,000.00	\$2,484.00	\$71,460.00
Firefighter PM - (Step B)									
Base Rate	\$28.52	\$1,140.72	\$2,281.44	\$4,943.12	\$59,317.44	\$1,000.00	\$1,000.00	\$2,199.96	\$63,517.40
Education(2.5%)	\$29.23	\$1,169.28	\$2,338.56	\$5,066.88	\$60,802.56	\$1,000.00	\$1,000.00	\$2,255.04	\$65,057.60
Education(5%)	\$29.95	\$1,197.84	\$2,395.68	\$5,190.64	\$62,287.68	\$1,000.00	\$1,000.00	\$2,310.12	\$66,597.80
Firefighter PM - (Step A - Probation)									
Base Rate	\$26.82	\$1,072.96	\$2,145.92	\$4,649.49	\$55,793.92	\$1,000.00	\$1,000.00	\$2,069.28	\$59,863.20
Education(2.5%)	\$27.50	\$1,099.84	\$2,199.68	\$4,765.97	\$57,191.68	\$1,000.00	\$1,000.00	\$2,121.12	\$61,312.80
Education(5%)	\$28.17	\$1,126.72	\$2,253.44	\$4,882.45	\$58,589.44	\$1,000.00	\$1,000.00	\$2,172.96	\$62,762.40

* 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 Date = July 1, 2017

	Base Hourly Rate	Weekly	Bi-Weekly	Monthly	Annual	Annual Uniform Allowance	Annual Holiday Pay	Total Annual Pay
Administrative Assistant - Accountant - Top Step								
Base Rate	\$31.07	\$1,242.77	\$2,485.54	\$5,385.33	\$64,623.94	\$0.00	\$0.00	\$64,623.94
Education(2.5%)	\$31.84	\$1,273.78	\$2,547.55	\$5,519.70	\$66,236.35	\$0.00	\$0.00	\$66,236.35
Education(5%)	\$32.62	\$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	\$1,181.16	\$2,362.32	\$5,118.36	\$61,420.32	\$0.00	\$0.00	\$61,420.32
Education(2.5%)	\$30.26	\$1,210.54	\$2,421.07	\$5,245.66	\$62,947.87	\$0.00	\$0.00	\$62,947.87
Education(5%)	\$31.00	\$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	\$1,118.33	\$2,236.66	\$4,846.09	\$58,153.06	\$0.00	\$0.00	\$58,153.06
Education(2.5%)	\$28.66	\$1,146.48	\$2,292.96	\$4,968.08	\$59,616.96	\$0.00	\$0.00	\$59,616.96
Education(5%)	\$29.36	\$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	\$1,056.72	\$2,113.44	\$4,579.12	\$54,949.44	\$0.00	\$0.00	\$54,949.44
Education(2.5%)	\$27.07	\$1,082.83	\$2,165.66	\$4,692.27	\$56,307.26	\$0.00	\$0.00	\$56,307.26
Education(5%)	\$27.73	\$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	\$981.24	\$1,962.48	\$4,252.04	\$51,024.48	\$0.00	\$0.00	\$51,024.48
Education(2.5%)	\$25.14	\$1,005.72	\$2,011.44	\$4,358.12	\$52,297.44	\$0.00	\$0.00	\$52,297.44
Education(5%)	\$25.76	\$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	\$925.34	\$1,850.69	\$4,009.82	\$48,117.89	\$0.00	\$0.00	\$48,117.89
Education(2.5%)	\$23.72	\$948.60	\$1,897.20	\$4,110.60	\$49,327.20	\$0.00	\$0.00	\$49,327.20
Education(5%)	\$24.30	\$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	\$870.67	\$1,741.34	\$3,772.91	\$45,274.94	\$0.00	\$0.00	\$45,274.94
Education(2.5%)	\$22.32	\$892.70	\$1,785.41	\$3,868.38	\$46,420.61	\$0.00	\$0.00	\$46,420.61
Education(5%)	\$22.86	\$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	\$817.22	\$1,634.45	\$3,541.30	\$42,495.65	\$0.00	\$0.00	\$42,495.65
Education(2.5%)	\$20.94	\$837.62	\$1,675.25	\$3,629.70	\$43,556.45	\$0.00	\$0.00	\$43,556.45
Education(5%)	\$21.45	\$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 Date = July 1, 2017

Duty Schedule = 40 Hour Work Week or Modified 9/80 Plan								
	Base Hourly Rate	Weekly	Bi-Weekly	Monthly	Annual	Annual Uniform Allowance	Annual Paramedic Incentive	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	\$63.06	\$2,522.40	\$5,044.80	\$10,930.40	\$131,164.80	\$1,000.00	\$1,000.00	\$133,164.80
Education(2.5%)	\$64.64	\$2,585.60	\$5,171.20	\$11,204.27	\$134,451.20	\$1,000.00	\$1,000.00	\$136,451.20
Education(5%)	\$66.21	\$2,648.40	\$5,296.80	\$11,476.40	\$137,716.80	\$1,000.00	\$1,000.00	\$139,716.80
Division/Deputy Chief - Step 2								
Base Rate	\$59.90	\$2,396.00	\$4,792.00	\$10,382.67	\$124,592.00	\$1,000.00	\$1,000.00	\$126,592.00
Education(2.5%)	\$61.40	\$2,456.00	\$4,912.00	\$10,642.67	\$127,712.00	\$1,000.00	\$1,000.00	\$129,712.00
Education(5%)	\$62.90	\$2,516.00	\$5,032.00	\$10,902.67	\$130,832.00	\$1,000.00	\$1,000.00	\$132,832.00
Division/Deputy Chief - Step 1								
Base Rate	\$56.75	\$2,270.00	\$4,540.00	\$9,836.67	\$118,040.00	\$1,000.00	\$1,000.00	\$120,040.00
Education(2.5%)	\$58.17	\$2,326.80	\$4,653.60	\$10,082.80	\$120,993.60	\$1,000.00	\$1,000.00	\$122,993.60
Education(5%)	\$59.59	\$2,383.60	\$4,767.20	\$10,328.93	\$123,947.20	\$1,000.00	\$1,000.00	\$125,947.20
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								
Base Rate	\$48.08	\$1,923.20	\$3,846.40	\$8,333.87	\$100,006.40	\$0.00	\$0.00	\$100,006.40
Education(2.5%)	\$49.28	\$1,971.28	\$3,942.56	\$8,542.21	\$102,506.56	\$0.00	\$0.00	\$102,506.56
Education(5%)	\$50.48	\$2,019.36	\$4,038.72	\$8,750.56	\$105,006.72	\$0.00	\$0.00	\$105,006.72

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