

Lakeside Fire
Protection District



AMENDED
FINAL BUDGET
FY- 2015/2016

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
Budget Summary

FINAL BUDGET - FISCAL YEAR 2015/2016

Category	Previous Year	Final	Amended	Change	%
Base Salaries	\$3,255,240	\$3,246,000	\$3,279,775	\$33,775	1.0%
Overtime/FLSA	\$1,040,076	\$1,033,289	\$1,115,289	\$82,000	7.9%
Benefits	\$2,854,825	\$3,126,204	\$3,198,944	\$72,740	2.3%
Board of Directors	\$14,129	\$14,129	\$14,129	\$0	0.0%
Services and Supplies	\$971,551	\$1,038,663	\$1,063,913	\$25,250	2.4%
Dispatching	\$323,813	\$351,563	\$351,563	\$0	0.0%
EMS Expense	\$39,500	\$46,960	\$46,960	\$0	0.0%
Training	\$90,300	\$94,050	\$94,050	\$0	0.0%
Community Services	\$30,250	\$30,250	\$30,250	\$0	0.0%
Capital Funding	\$525,000	\$681,124	\$681,124	\$0	0.0%
Sub-Total =	\$9,144,683	\$9,662,232	\$9,875,996	\$213,764	2.2%
CSA-69 Contract Expense	\$2,853,112	\$3,015,672	\$3,025,819	\$10,147	0.3%
Total Operating Expenses =	\$11,997,795	\$12,677,904	\$12,901,814	\$223,911	1.8%
Total Operating Means of Financing =	\$12,191,992	\$12,769,552	\$12,779,699	\$10,147	
Increase/(Decrease) from Operations =	194,197	91,649	(122,116)	(213,764)	
Reserves used for non-recurring expenses =	\$0	\$0	\$122,116	\$122,116	
Increase/(Decrease) with Reserves =	194,197	91,649	0	(91,648)	
	<u>Previous Year</u>	<u>Final</u>	<u>Amended</u>	<u>Change</u>	<u>Increase</u>
Non-Operating Revenue (including transfers) =	\$4,128,298	\$4,744,234	\$5,687,234	\$943,000	
Emergency Incident Costs =	\$350,000	\$472,500	\$472,500	\$0	0.0%
Total Contingency Reserve Outlay =	\$188,700	\$105,000	\$171,000	\$66,000	na
Total OPEB Outlay =	\$675,000	\$947,466	\$947,466	\$0	0.0%
Total Capital Outlay =	\$2,161,000	\$2,452,520	\$2,952,520	\$500,000	23.1%
Total Accrued Leave Payout =	\$175,000	\$175,000	\$250,000	\$75,000	42.9%
Debt Service - Capital =	\$550,398	\$551,548	\$551,548	(\$0)	0.0%
Total Non-Operating Expenses =	\$4,100,098	\$4,704,034	\$5,345,034	\$641,000	15.6%
Total Appropriations =	\$16,097,892	\$17,381,937	\$18,246,848	\$864,911	5%
Total M&O costs =	1,455,413	1,561,485	1,586,735	25,250	
Total Salary & Benefit costs =	7,164,270	7,419,621	7,608,137	188,516	
Total Property Tax/Bene. Fee =	9,190,880	9,605,880	9,605,880	(0)	
% of Personnel cost to Property Tax/Bene. Fee =	77.95%	77.24%	79.20%		

Lakeside Fire Protection District
Fund Allocations - Reserves

FINAL BUDGET - FISCAL YEAR 2015/2016

	Beginning Balance - Final	Beginning Balance - Amended *	Increase	(Decrease)	Ending Balance Amended	Increase / (Decrease)
Emergency Reserve Fund	2,700,000	3,107,113	302,000	(883,116)	2,525,997	(581,116)
Increase/(Decrease) from Operations			0			
Increase/(Decrease) Non-Operating			302,000			
Transfer to Contingency Budget				(171,000)		
Transfer to Emergency Incident Budget				(90,000)		
Transfer to Capital Reserve				(500,000)		
Amount Used to Balance Budget				(122,116)		
			Station 1 Funding			
Capital Reserve Fund	1,728,000	1,728,000	1,431,000	(2,952,520)	206,480	(1,521,520)
Transfer in from Operations			681,124			
EMS Capital Funding from CSA-69			197,676			
Capital Transfer & Outlay			500,000	(2,940,520)		
Property Rental Income			52,200	(12,000)		
Accrued Leave Fund	925,000	925,000	95,000	(250,000)	770,000	(155,000)
Leave Payouts(estimate)				(250,000)		
Transfer in from Operations (5019)			95,000			
OPEB Reserve Fund	1,285,000	1,282,000	41,477	(947,466)	376,011	(905,989)
Annual Required Contribution(ARC)				(947,466)		
Funding from Operations			41,477	0		
CERBT Trust Fund	1,751,633	1,751,633	947,466	(480,000)	2,219,099	467,466
Transfer to CERBT TRUST FUND			947,466			
Benefits due to retired annuitants				480,000		
SDG&E Mitigation Fund	526,000	526,000	0	(10,000)	516,000	(10,000)
Augmented Staffing				(10,000)		
HCFA JPA Liability Reserve Fund	980,000	980,000	0	0	980,000	0
Debt Service Fund	0	0	551,548	(551,548)	0	0
			551,548	(551,548)		
Sub-Total Fund Balances Only	8,144,000	8,548,113			5,374,489	
Total Trust & Fund Balances =	9,895,633	10,299,746	3,368,491	(6,074,650)	7,593,588	(2,706,158)

* Beginning Balances are taken from Audited Financial Statement - (plus \$700,000 - home values)

Lakeside Fire Protection District
Means of Financing

FINAL BUDGET - FISCAL YEAR 2015/2016

SOURCE OF OPERATING REVENUES	Totals	%
Gross Property Taxes-Based on Annual Assessed Valuation Report by County of San Diego -	10,662,883	83.44%
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)	-15.36%
Ad-valorem Property Tax Revenue:	8,700,000	68.08%
Special Assessment - Fire Benefit Fee	905,880	7.09%
Total Property Tax:	9,605,880	75.17%
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	0.39%
CSA-69 Contract Reimbursement for Operating & Capital Costs	3,025,819	23.68%
Contract with County of San Diego - First Responder Claim Funds	50,000	0.39%
Contract with Cellular Providers for Tower Leases - Station 26 & Station 3	20,000	0.16%
Contract with Community Colleges for Training	15,000	0.12%
Total Other Revenue =	3,173,819	24.83%
Sub-Total Operating Revenue =	12,779,699	100.00%
Total Operating Means of Financing =	12,779,699	100.00%

SOURCE OF NON-OPERATING REVENUE	Totals
RDA Passthrough after the Dissolution of Redevelopment Agencies	140,000
Mitigation Fees - used to reimburse the General Fund for previous years capital improvements	116,000
Fund Transfer from Capital Reserve Fund for Capital Purchases	2,940,520
Fund Transfer from Contingency Reserve Fund	171,000
Fund Transfer from OPEB Fund to CERBT and Pay for Current Obligations	947,466
Fund Transfer from General Fund for Emergency Incidents	90,000
Fund Transfer from SDG&E Mitigation Fund for Emergency Incidents	10,000
Reimbursement for Emergency Service Assignments - (Includes \$46,000 for OES Reimburse for Admin & Vehicles)	418,500
County of San Diego Cooperation Agreement for Debt Service - River Park Fire Station	551,548
Fund Transfer from Accrued Leave Fund for payout of accrued leave	250,000
Rental Property Capital Fund Income - After expenses and property management fees - Lakeside Ave. Properties	52,200
Total Non-Operating Means of Financing =	5,687,234

TOTAL MEANS OF FINANCING = \$18,466,932

Lakeside Fire Protection District - Summary of Operating Expenses

Pg.#	ACCT #	CATEGORIES	Final TOTAL	Amended TOTAL	Lakeside	%	Total CSA-69 Cost	%	Total CSA-69 Budget	Over/(Under) Budget
5	500900	SALARIES/SAFETY	3,865,000	3,872,000	3,058,000	79%	814,000	21%	891,750	(77,750)
6	501000	SALARIES/MISC.	290,000	295,700	221,775	75%	73,925	25%	91,720	(17,795)
7	501100	SALARIES/DIR	18,839	18,839	14,129	75%	4,710	25%	0	4,710
8	501200	OVERTIME	1,333,578	1,421,578	1,033,289	73%	388,289	27%	330,000	58,289
9	501300	OUT-OF-RATE	21,000	16,000	13,000	81%	3,000	19%	0	3,000
10	501400	FLSA	95,000	103,000	82,000	80%	21,000	20%	22,000	(1,000)
11	501500	INCENTIVE PAY	35,000	32,000	23,500	73%	8,500	27%	14,000	(5,500)
12	501600	HOLIDAY PAY	123,000	124,000	99,000	80%	25,000	20%	30,000	(5,000)
13	501700	MEDICAL INSURANCE	895,135	879,533	681,319	77%	198,214	23%	275,000	(76,786)
14	501800	UNIFORM ALLOW.	27,000	45,000	35,750	79%	9,250	21%	7,000	2,250
15	501900	ACCRUED LEAVE	0	93,000	69,250	74%	23,750	26%	0	23,750
16	502000	RETIREMENT	2,551,086	2,566,544	1,978,119	77%	588,424	23%	606,504	(18,080)
17	502100	MEDICARE TAX	77,148	86,637	68,546	79%	18,091	21%	20,000	(1,909)
18	505000	P.P.E.	85,300	85,300	66,185	78%	19,115	22%	19,204	(89)
19	505100	TELEPHONE	31,000	31,000	23,250	75%	7,750	25%	7,905	(155)
20	505200	HOUSEHOLD	35,000	35,000	26,250	75%	8,750	25%	10,112	(1,362)
21	505300	MOTOR FUELS	145,000	145,000	91,250	63%	53,750	37%	54,825	(1,075)
22	505400	OFFICE EXPENSE	67,600	73,600	55,200	75%	18,400	25%	0	18,400
23	505500	PROF/SERVICES	465,500	473,900	410,025	87%	63,875	13%	22,759	41,116
24	505800	DIST. SPEC. EXPENSE	96,750	96,750	74,563	77%	22,188	23%	13,005	9,183
25	505900	FIREFIGHTING EQUIP.	29,000	29,000	29,000	100%	0	0%	8,588	(8,588)
26	506000	UTILITIES	89,600	105,600	86,650	82%	18,950	18%	2,040	16,910
27	506100	DISPATCHING	468,750	468,750	351,563	75%	117,188	25%	140,160	(22,973)
29	510100	WORKERS COMP	319,618	291,084	230,459	79%	60,625	21%	63,300	(2,675)
30	512000	APP/EQUIP MAINT.	202,000	202,000	139,960	69%	62,040	31%	28,560	33,480
31	512300	STATION MAINT.	70,000	70,000	61,580	88%	8,420	12%	33,571	(25,151)
32	514000	EMS	202,800	202,800	46,960	23%	155,840	77%	145,000	10,840
33	515100	DIRECTORS/MTGS	17,700	17,700	13,275	75%	4,425	25%	0	4,425
34	517000	TRAIN/SEMINARS	107,700	107,700	80,775	75%	26,925	25%	42,509	(15,584)
35	522000	COMMUNITY SERVICES	34,000	34,000	30,250	89%	3,750	11%	0	3,750
36	536400	CAPITAL FUNDING	878,800	878,800	681,124	78%	197,676	22%	197,676	0
Operating Expense			12,677,903	12,901,814	9,875,996	77%	3,025,819	23%	3,077,188	(51,369)
Salaries & Benefits			9,730,419	9,844,914	7,608,137	77%	2,236,778	23%	2,351,274	(114,496)
Maintenance & Operations			2,241,228	2,178,100	1,586,735	73%	591,365	27%	528,238	63,127
Capital Funding			878,800	878,800	681,124	78%	197,676	22%	197,676	0

LAKESIDE FIRE PROTECTION DISTRICT

ACCOUNT # 5009
SALARIES/SAFETY

Salaries for Safety Employees
(includes cost of accrued annual leave)
4 Staff positions = Fire Chief and three Division Chiefs
48 on Shift = 12 Captains, 12 Engineers, 24 Firefighter Paramedics

Line #	Item Description	FTE	Total	Lakeside FY-2015/2016	Allocation Factor	CSA-69 Contract	Allocation Factor
21	Fire Chief	1	161,000.00	\$120,750	75%	\$40,250	25%
22	Division Chief	3	403,000.00	\$302,250	75%	\$100,750	25%
23	Fire Marshal	0	0.00	\$0	0%	\$0	0%
25	Captains	12	1,061,000.00	\$1,061,000	100%	\$0	0%
26	Engineers	12	901,000.00	\$901,000	100%	\$0	0%
27	Firefighters	24	1,346,000.00	\$673,000	50%	\$673,000	50%
Total		52	3,872,000.00	\$3,058,000.00		\$814,000.00	

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 # 5010
SALARIES - NON-SAFETY

Salaries for Non-Safety Employees.
(includes cost of accrued annual leave)
Administration and Support Services = 4.0 FTEs

Line #	Item Description	FTE	Total	Lakeside FY-2015/2016	Allocation Factor	CSA-69 Contract	Allocation Factor
21	Admin. Services Mgr.	1.0	106,700.00	\$80,025	75%	\$26,675	25%
22	Administrative Assistant/Acct	1.0	65,000.00	\$48,750	75%	\$16,250	25%
42	Administrative Analyst	1.0	73,000.00	\$54,750	75%	\$18,250	25%
24	Fire Mechanic	0.0	0.00	\$0	83%	\$0	17%
27	Office Technician /Exec. Asst.	1.0	51,000.00	\$38,250	75%	\$12,750	25%
70	Contract Fire Mechanic	0.0	0.00	\$0	0%	\$0	0%
Total			295,700.00	\$221,775.00		\$73,925.00	

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.

Line #	Item Description	Total	Lakeside FY-2015/2016	Allocation Factor	CSA-69 Contract	Allocation Factor
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. (12,145 hours)
 Sick Leave = Each employee uses the annual accrued benefit as they accrue it. (6,912 hours)
 Workers Compensation = 1.25 FTEs of Workers Compensation time off annually. (3,600 hours)
 H.O. / Incidents = 1 hour per employee per month for holdovers and small incidents. (576 hours)
 Training & Meetings = 24 hours per employee per year for "on-duty" training and meetings. (1,152 hours)
 New Hire Training = Overtime for 8 shifts of training for 3 new hires per year. (576 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-2015/2016	Allocation Factor	CSA-69 Contract	Allocation Factor
25	Captains	12	403,000.00	\$403,000	100%	\$0	0%
26	Engineers	12	237,000.00	\$237,000	100%	\$0	0%
27	Firefighters	24	771,577.60	\$385,789	50%	\$385,789	50%
31	Admin. Services Mgr.	1	0.00	\$0	75%	\$0	25%
32	Administrative Assistant/Acc	1	5,000.00	\$3,750	75%	\$1,250	25%
33	Office Technician	2	5,000.00	\$3,750	75%	\$1,250	25%
34	Fire Mechanic		0.00	\$0	83%	\$0	17%
Total			1,421,577.60	1,033,289		388,289	

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 # 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.

Line #	Item Description	Total	Lakeside FY-2015/2016	Allocation Factor	CSA-69 contract	Allocation Factor
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	13,000.00	\$13,000	100%	\$0.00	0%
4	Preceptor Pay	3,000.00	\$0	0%	\$3,000.00	100%
TOTAL ---->		16,000.00	\$13,000.00		\$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-2015/2016	Allocation Factor	CSA-69 contract	Allocation factor
1	Captains	33,000.00	\$33,000	100%	\$0.00	0%
2	Engineers	28,000.00	\$28,000	100%	\$0.00	0%
3	Firefighters	42,000.00	\$21,000	50%	\$21,000.00	50%
4	N/A		\$0	100%	\$0.00	0%
TOTAL ---->		103,000.00	\$82,000.00		\$21,000.00	

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-2015/2016	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	\$10,000.00	\$10,000.00	\$0.00	\$10,000	100%	\$0.00	0%
26	Engineers	\$5,000.00	\$5,000.00	\$0.00	\$5,000	100%	\$0.00	0%
27	Firefighters	\$17,000.00	\$17,000.00	\$0.00	\$8,500	50%	\$8,500.00	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	Office Technician	\$0.00	\$0.00	\$0.00	\$0	100%	\$0.00	0%
34	Fire Mechanic	\$0.00	\$0.00	\$0.00	\$0	83%	\$0.00	17%
TOTAL ---->		32,000.00	32,000.00	0.00	\$23,500.00		\$8,500.00	

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.

Line #	Item Description	Total	Lakeside FY-2015/2016	Allocation Factor	CSA-69 contract	Allocation factor
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	40,000.00	\$40,000	100%	\$0.00	0%
26	Engineers	34,000.00	\$34,000	100%	\$0.00	0%
27	Firefighters	50,000.00	\$25,000	50%	\$25,000.00	50%
31	Admin. Services Mgr.	0.00	\$0	100%	\$0.00	0%
32	Administrative Assistant/Acct	0.00	\$0	100%	\$0.00	0%
33	Office Technician	0.00	\$0	100%	\$0.00	0%
34	Fire Mechanic	0.00	\$0	83%	\$0.00	17%
TOTAL ---->		124,000.00	99,000		25,000	

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 benefit Including the Medical after Retirement funding (OPEB) and administrative costs.

Line #	Item Description	FTE	Total	Annual Cost	Medical after Retirement 1.000%	Lakeside FY-2015/2016	Allocation Factor	CSA-69 Contract	Allocation Factor
21	Fire Chief	1	\$17,600.04	\$16,000.00	\$1,600.04	\$13,200	75%	\$4,400	25%
22	Division Chief	3	\$52,214.06	\$48,432.00	\$3,782.06	\$39,161	75%	\$13,054	25%
23	Fire Marshal	0	\$0.00	\$0.00	\$0.00	\$0	100%	\$0	0%
25	Captains	12	\$204,421.38	\$193,728.00	\$10,693.38	\$204,421	100%	\$0	0%
26	Engineers	12	\$202,733.55	\$193,728.00	\$9,005.55	\$202,734	100%	\$0	0%
27	Firefighters	24	\$320,477.21	\$307,024.00	\$13,453.21	\$160,239	50%	\$160,239	50%
31	Admin. Services Mgr.	1	\$17,008.38	\$16,000.00	\$1,008.38	\$12,756	75%	\$4,252	25%
32	Administrative Assistant/Acct	1	\$16,777.57	\$16,144.00	\$633.57	\$12,583	75%	\$4,194	25%
42	Administrative Analyst	1	\$16,800.80	\$16,000.00	\$800.80	\$12,601	75%	\$4,200	25%
34	Fire Mechanic	1	\$0.00	\$0.00	\$0.00	\$0	83%	\$0	17%
35	Office Technician	1	\$16,500.24	\$16,000.00	\$500.24	\$12,375	75%	\$4,125	25%
37	Director	0	\$0.00	\$0.00	\$0.00	\$0	75%	\$0	25%
38	Admin. Charge(PERS & 3rd Party Admin)		\$15,000.00	\$15,000.00	\$0.00	\$11,250	75%	\$3,750	25%
70	Contract Fire Mechanic	0	\$0.00	\$0.00	\$0.00	\$0	0%	\$0	0%
	57			\$0.00					
	TOTAL ---->		879,533.24	838,056.00	41,477.24	\$681,319.36		\$198,213.88	

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 # 5018
UNIFORM ALLOWANCE

Uniform Allowance is a negotiated benefit.

Line #	Item Description	Total	Lakeside FY-2015/2016	Allocation Factor	CSA-69 Contract	Allocation Factor
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	\$16,000.00	\$8,000	50%	\$8,000	50%
31	Admin. Services Mgr.	\$0.00	\$0	100%	\$0	0%
32	Administrative Assistant/Acct	\$500.00	\$375	75%	\$125	25%
33	Office Technician	\$500.00	\$375	75%	\$125	25%
34	Fire Mechanic	\$0.00	\$0	83%	\$0	17%
70	Contract Fire Mechanic	\$0.00	\$0	0%	\$0	0%
TOTAL —>		45,000.00	\$35,750		\$9,250	

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-2015/2016	Allocation Factor	CSA-69 Contract	Allocation Factor
21	Fire Chief	\$25,000.00	\$18,750	75%	\$6,250	25%
22	Division Chief	\$39,000.00	\$29,250	75%	\$9,750	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	Office Technician	\$4,000.00	\$1,000	25%	\$1,000	25%
30	Administrative Analyst	\$7,000.00	\$5,250	75%	\$1,750	25%
			\$0	0%	\$0	0%
	TOTAL ---->	95,000.00	\$69,250		\$23,750	

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		= Prepayment Amounts			
					Safety =	\$755,321.00				
					Misc =	\$18,619.00				
					\$773,940.00					
					Lakeside	Allocation	CSA-69	Allocation		
					FY-2015/2016	Factor	Contract	Factor		
Line #	Item Description		Unfunded Liability	CalPERS-Contribution	Bond Payment	Total				
21	Fire Chief	1	14,525	\$40,801	16,260	\$71,586.02	\$53,690	75%	\$17,896.51	25%
22	Division Chief	3	43,576	\$77,532	48,779	\$169,887.32	\$127,415	75%	\$42,471.83	25%
23	Fire Marshal	0	0	\$0	0	\$0.00	\$0	100%	\$0.00	0%
25	Captains	12	174,305	\$253,595	195,115	\$623,015.04	\$623,015	100%	\$0.00	0%
26	Engineers	12	174,305	\$216,673	195,115	\$586,093.39	\$586,093	100%	\$0.00	0%
27	Firefighters	24	348,610	\$257,423	390,230	\$996,262.65	\$498,131	50%	\$498,131.32	50%
31	Admin. Services	1	4,655	\$12,625	16,260	\$33,539.32	\$25,154	75%	\$8,384.83	25%
32	AA/Accounting	1	4,655	\$8,131	16,260	\$29,044.93	\$21,784	75%	\$7,261.23	25%
42	Administrative A	1	4,655	\$9,023	16,260	\$29,937.76	\$22,453	75%	\$7,484.44	25%
34	Fire Mechanic	0	0	\$0	0	\$0.00	\$0	100%	\$0.00	0%
35	Office Technicia	1	4,655	\$6,263	16,260	\$27,177.35	\$20,383	75%	\$6,794.34	25%
42	Fire Academy - Salary while training(5 Months)			\$0	0	\$0.00	\$0	100%	\$0.00	0%
70	Contract Fire Mechanic			\$0	0	\$0.00	\$0	0%	\$0.00	0%
Total =		56								
Safety		52	\$773,940	\$882,066	\$910,538	2,566,543.77	\$1,978,119		\$588,424	
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-2015/2016	Factor	Contract	Factor
21	Fire Chief	\$2,320.06	\$1,740	75%	\$580.01	25%
22	Division Chief	\$5,483.99	\$4,113	75%	\$1,371.00	25%
23	Fire Marshal	\$0.00	\$0	100%	\$0.00	0%
25	Captains	\$24,865.16	\$24,865	100%	\$0.00	0%
26	Engineers	\$19,328.28	\$19,328	100%	\$0.00	0%
27	Firefighters	\$30,192.06	\$15,096	50%	\$15,096.03	50%
31	Admin. Services Mgr.	\$1,462.16	\$1,097	75%	\$365.54	25%
32	Administrative Assistant/Acct	\$941.64	\$706	75%	\$235.41	25%
42	Administrative Analyst	\$1,045.04	\$784	75%	\$261.26	25%
36	Office Technician	\$725.35	\$544	75%	\$181.34	25%
34	Fire Mechanic	\$0.00	\$0	83%	\$0.00	17%
35	Training/Programs/Incidents	\$0.00	\$0	100%	\$0.00	0%
37	Directors	\$273.16	\$273	100%	\$0.00	0%
70	Contract Fire Mechanic	\$0.00	\$0	0%	\$0.00	0%
45	Augmented Staffing	\$0.00	\$0	100%	\$0.00	0%
50	Fire Line Assignments - Reimbursable	\$0.00	\$0	100%	\$0.00	0%
TOTAL ---->		86,636.90	\$68,546.31		\$18,090.59	

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-2015/2016	Factor	Contract	Factor
2	Class A Uniforms	\$1,300.00	\$975	75%	\$325.00	25%
7	Breathing Apparatus Maint./Repair	\$3,000.00	\$2,640	88%	\$360.00	12%
14	Respiratory Protection	\$14,000.00	\$12,320	88%	\$1,680.00	12%
20	Personal Protective Equipment (PPE)	\$67,000.00	\$50,250	75%	\$16,750.00	25%
TOTAL ---->		85,300.00	\$66,185.00		\$19,115.00	

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-2015/2016	Allocation Factor	CSA-69 Contract	Allocation Factor
1	Telephone / VPN Service	25,000.00	\$18,750	75%	\$6,250.00	25%
2	Mobile Phone Service	6,000.00	\$4,500	75%	\$1,500.00	25%
TOTAL ---->		31,000.00	\$23,250.00		\$7,750.00	

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-2015/2016	Allocation Factor	CSA-69 Contract	Allocation Factor
1	Linen Service, All Stations	\$4,500.00	\$3,375	75%	\$1,125.00	25%
4	Paper Goods and Cleaning Supplies	\$9,500.00	\$7,125	75%	\$2,375.00	25%
6	Trash Disposal Service	\$4,000.00	\$3,000	75%	\$1,000.00	25%
8	Pest Control Service	\$4,000.00	\$3,000	75%	\$1,000.00	25%
9	Administration Office Maintenance	\$13,000.00	\$9,750	75%	\$3,250.00	25%
10	Kitchen Utensils	\$0.00	\$0	75%	\$0.00	25%
TOTAL ---->		35,000.00	\$26,250.00		\$8,750.00	

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 # 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-2015/2016	Allocation Factor	CSA-69 Contract	Allocation Factor
1	Diesel Fuel	130,000.00	\$80,000	Actual usage	\$50,000.00	Actual usage
2	Gasoline	15,000.00	\$11,250	75%	\$3,750.00	25%
3	Prevention Vehicles	0.00	\$0	100%	\$0.00	0%
TOTAL ---->		145,000.00	\$91,250.00		\$53,750.00	

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%	
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-2015/2016	Allocation Factor	CSA-69 contract	Allocation factor
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	TeleStaff	11,400.00	\$8,550	75%	\$2,850	25%
TOTAL —>		73,600.00	\$55,200.00		\$18,400.00	

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-2015/2016	Allocation Factor	CSA-69 contract	Allocation factor
1	Attorney	\$40,000.00	\$30,000	75%	\$10,000.00	25%
2	Auditor	\$14,000.00	\$10,500	75%	\$3,500.00	25%
3	Psychological Counseling Service	\$2,500.00	\$1,875	75%	\$625.00	25%
4	County Admin. Charge	\$120,000.00	\$90,000	75%	\$30,000.00	25%
5	TIP Program Participation	\$9,000.00	\$6,750	75%	\$2,250.00	25%
6	Payroll & HR Processing	\$20,000.00	\$15,000	75%	\$5,000.00	25%
7	Physical Appraisals	\$10,000.00	\$7,500	75%	\$2,500.00	25%
10	Professional Consultants	\$40,000.00	\$30,000	75%	\$10,000.00	25%
11	County Contract for Fire Prevention Services	\$218,400.00	\$218,400	100%	\$0.00	0%
TOTAL ---->		473,900.00	\$410,025.00		\$63,875.00	

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-2015/2016	Allocation Factor	CSA-69 contract	Allocation factor
1	Fire Department Sustenance	\$6,250.00	\$4,688	75%	\$1,562.50	25%
3	LAFCO Costs	\$8,000.00	\$8,000	100%	\$0.00	0%
4	Election Expense	\$12,500.00	\$9,375	75%	\$3,125.00	25%
5	Employee Infection Control Compliance	\$10,000.00	\$7,500	75%	\$2,500.00	25%
10	New Hire - Processing Costs	\$9,000.00	\$6,750	75%	\$2,250.00	25%
15	General Insurance Coverage	\$51,000.00	\$38,250	75%	\$12,750.00	25%
TOTAL ---->		96,750.00	\$74,562.50		\$22,187.50	

<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

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>	<i>Total</i>	<i>Lakeside FY-2015/2016</i>	<i>Allocation Factor</i>	<i>CSA-69 contract</i>	<i>Allocation factor</i>
1	Firefighting Equipment	\$5,000.00	\$5,000	100%	\$0.00	0%
2	Small Equipment Maintenance	\$2,000.00	\$2,000	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 ---->		29,000.00	\$29,000.00		\$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-2015/2016	Allocation Factor	CSA-69 contract	Allocation factor
1	Riverview Station 1	\$11,000.00	\$11,000	100%	\$0	0%
2	River Park Station 2	\$41,000.00	\$34,850	85%	\$6,150	15%
3	Lake Jennings Station 3	\$32,000.00	\$19,200	60%	\$12,800	40%
4	Blossom Valley Station 26	\$18,000.00	\$18,000	100%	\$0	0%
6	Annex	\$3,600.00	\$3,600	100%	\$0	0%
TOTAL ---->		105,600.00	\$86,650.00		\$18,950	

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 (HCFA).

Line #	Item Description	Total	Lakeside FY-2015/2016	Allocation Factor	CSA-69 contract	Allocation factor
1	HCFA JPA Assessment	380,000.00	\$285,000	75%	\$95,000.00	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	31,800.00	\$23,850	75%	\$7,950.00	25%
6	HCFA JPA- MDC Wireless Costs	12,000.00	\$9,000	75%	\$3,000.00	25%
7	HCFA JPA-Pager contract	1,950.00	\$1,463	75%	\$487.50	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 ---->		468,750.00	\$351,562.50		\$117,187.50	

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 # 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 7.75% of salaries**

Cost of 4850 pay is accounted for in OT budget.

Line #	Item Description	Total	Lakeside FY-2015/2016	Allocation Factor	CSA-69 Contract	Allocation Factor
21	Fire Chief	\$12,000.30	\$9,000	75%	\$3,000.08	25%
22	Division Chief	\$28,365.48	\$21,274	75%	\$7,091.37	25%
23	Fire Marshal	\$0.00	\$0	100%	\$0.00	0%
25	Captains	\$75,610.08	\$75,610	100%	\$0.00	0%
26	Engineers	\$63,004.03	\$63,004	100%	\$0.00	0%
27	Firefighters	\$90,031.85	\$45,016	50%	\$45,015.93	50%
31	Admin. Services Mgr.	\$7,562.88	\$5,672	75%	\$1,890.72	25%
32	Administrative Assistant/Acct	\$4,751.76	\$3,564	75%	\$1,187.94	25%
42	Administrative Analyst	\$6,006.00	\$4,505	75%	\$1,501.50	25%
34	Fire Mechanic	\$0.00	\$0	83%	\$0.00	17%
35	Administrative Assistant	\$3,751.80	\$2,814	75%	\$937.95	25%
70	Contract Fire Mechanic	\$0.00	\$0	0%	\$0.00	0%
TOTAL ---->		\$0	291,084.19	\$230,458.70	\$60,625.48	

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-2015/2016</i>	<i>Allocation Factor</i>	<i>CSA-69 Contract</i>	<i>Allocation Factor</i>
20	Preventive Maintenance Costs	\$95,000.00	\$60,000	Actual	\$35,000.00	Actual
21	Repair Costs	\$95,000.00	\$70,000	Actual	\$25,000.00	Actual
22	Misc Shop Costs	\$12,000.00	\$9,960	83%	\$2,040.00	17%
70	Contract Fleet Maintenance Services	\$0.00	\$0	0%	\$0.00	0%
TOTAL ---->		202,000.00	\$139,960.00		\$62,040.00	

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-2015/2016	Allocation Factor	CSA-69 Contract	Allocation Factor
13	Administration	\$0.00	\$0	50%	\$0.00	0%
14	Station 1	\$12,000.00	\$12,000	100%	\$0.00	0%
15	Station 2 and Administration	\$23,000.00	\$19,550	85%	\$3,450.00	15%
16	Station 3	\$12,000.00	\$7,200	60%	\$4,800.00	40%
17	Station 26	\$15,000.00	\$15,000	100%	\$0.00	0%
18	Shop	\$1,000.00	\$830	83%	\$170.00	17%
19	Annex	\$6,000.00	\$6,000	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 ---->		70,000.00	\$61,580.00		\$8,420.00	

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-2015/2016	Allocation Factor	CSA-69 Contract	Allocation Factor
61	EMS Equipment Replacement	\$0.00	\$0	20%	\$0.00	80%
62	EMS Equipment Repair	\$26,000.00	\$5,200	20%	\$20,800.00	80%
63	EMS Training	\$20,000.00	\$4,000	20%	\$16,000.00	80%
64	Medical Supplies	\$124,800.00	\$24,960	20%	\$99,840.00	80%
65	Medical Waste Control	\$2,500.00	\$500	20%	\$2,000.00	80%
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	\$12,500.00	\$2,500	20%	\$10,000.00	80%
TOTAL ---->		202,800.00	\$46,960		\$155,840	

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	

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.

Line #	Item Description	Total	Lakeside FY-2015/2016	Allocation Factor	CSA-69 Contract	Allocation Factor
1	Director and Chief Meetings	\$15,000.00	\$11,250	75%	\$3,750.00	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 ---->		17,700.00	\$13,275.00		\$4,425.00	

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-2015/2016	Allocation Factor	CSA-69 Contract	Allocation Factor
1	HTF - JPA Assessment	\$55,200.00	\$41,400	75%	\$13,800.00	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	\$20,000.00	\$15,000	75%	\$5,000.00	25%
16	Apparatus Operator/Mechanic Training	\$5,000.00	\$3,750	75%	\$1,250.00	25%
17	Administrative/Support Staff Training	\$10,000.00	\$7,500	75%	\$2,500.00	25%
18	Web Based Training System	\$0.00	\$0	75%	\$0.00	25%
19	Heartland Academy	\$12,000.00	\$9,000	75%	\$3,000.00	25%
TOTAL ---->		107,700.00	\$80,775.00		\$26,925.00	

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-2015/2016	Allocation Factor	CSA-69 Contract	Allocation Factor
1	Parcel Map Online Subscription	\$2,500.00	\$2,500	100%	\$0.00	0%
3	F.P. Supplies/Services	\$9,000.00	\$9,000	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 ---->		34,000.00	\$30,250.00		\$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.

<i>Line #</i>	<i>Item Description</i>	<i>FY-2015/2016</i>
		<i>Total</i>
1	Annual transfer of funds to Capital Fund - based on Capital budget	\$681,124.00
2	Transfer of funds to Capital Fund for EMS related Capital	\$197,676.00
3		\$0.00
4		
5		
TOTAL ---->		\$878,800.00

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-2015/2016 Total</i>
2	Fire Apparatus	\$800,000.00
3	Staff / Command Vehicles	90,000.00
4	Major Equipment - (Thermal Imaging Camera)	45,000.00
7	Major Equipment - Radios	65,520.00
20	BA Filling Equipment - RiverPark Station 2	70,000.00
21	Fuel Tank - Station 3	25,000.00
61	Medic Unit	135,000.00
65	EMS Equipment - Gurneys	18,000.00
80	Station Improvements - Station 3	75,000.00
81	Water Tank	47,000.00
83	Station Improvements - Station 1 Relocation	1,570,000.00
TOTAL ---->		\$2,940,520.00

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 =	\$864,000.00
Interest =	\$46,537.50
	<u>\$910,537.50</u>

General Fund Obligation Bond	
Principal =	\$300,000.00
Interest =	\$251,547.50
	<u>\$551,547.50</u>

Line #	Item Description	FTE	Total	Lakeside FY-2015/2016	Allocation Factor	CSA-69 contract	Allocation factor	
21	Fire Chief	1	\$16,259.60	\$16,259.60	\$12,195	75%	\$4,064.90	25%
22	Division Chief	3	\$48,778.79	\$48,778.79	\$36,584	75%	\$12,194.70	25%
23	Fire Marshal	0	\$0.00	\$0.00	\$0	100%	\$0.00	0%
24	Deputy Fire Marshal	0	\$0.00	\$0.00	\$0	100%	\$0.00	0%
25	Captains	12	\$195,115.18	\$195,115.18	\$195,115	100%	\$0.00	0%
26	Engineers	12	\$195,115.18	\$195,115.18	\$195,115	100%	\$0.00	0%
27	Firefighters	24	\$390,230.36	\$390,230.36	\$292,673	75%	\$97,557.59	25%
30	N/A	0	\$0.00	\$0.00	\$0	100%	\$0.00	0%
31	Admin. Services Mgr.	1	\$16,259.60	\$16,259.60	\$12,195	75%	\$4,064.90	25%
32	Admin. Assistant/Acct	1	\$16,259.60	\$16,259.60	\$12,195	75%	\$4,064.90	25%
33	Administrative Analyst	1	\$16,259.60	\$16,259.60	\$12,195	75%	\$4,064.90	25%
34	Fire Mechanic	0	\$0.00	\$0.00	\$0	89%	\$0.00	11%
35	Office Technician	1	\$16,259.60	\$16,259.60	\$12,195	75%	\$4,064.90	25%
41	Battalion Chief	0	\$0.00	\$0.00	\$0	75%	\$0.00	25%
42	Fire Academy - Salary while training(5 Months)	0	\$0.00	\$0.00	\$0	100%	\$0.00	0%
70	Contract Fire Mechanic	0	\$0.00	\$0.00	\$0	100%	\$0.00	0%
5363-0 Principal Payment on General Fund Obligation Bond			\$300,000.00	\$300,000	\$300,000	100%	\$0.00	0%
5363-0 Interest Payment on General Fund Obligation Bond			\$251,547.50	\$251,548	\$251,548	100%	\$0.00	0%
TOTAL --		56	\$1,462,085	1,462,085.00	\$1,332,008		\$130,077	
			\$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>
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 SDG&E Mitigation Fund =	\$10,000.00
	Expenses covered by General Fund Reserves =	\$90,000.00
	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>
3	New hire costs including Class A uniforms	\$45,000.00
8	TeleStaff Upgrade	\$10,000.00
9	Financial ERP upgrade costs	\$25,000.00
10	License Fees for Response Time Reporting <i>(not allocated to CSA)</i>	\$20,000.00
11	Phase two of Laserfiche Document Management Upgrade	\$25,500.00
14	Modular Office Furniture - Administration	\$5,500.00
15	Market Research - Revenue Enhancement Consultant	\$40,000.00
	TOTAL ---->	\$171,000.00

Appendix - A

Salary Schedule - Non-Medic

Effective - Pay Period Beginning January 5, 2013

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	\$28.85	\$45.14	\$16.29	\$1,615.60	\$3,231.20	\$7,000.93	\$84,011.20	\$2,540.86	\$500.00	\$3,115.80	\$90,167.86
Education(2.5%)	\$29.57	\$46.26	\$16.69	\$1,655.92	\$3,311.84	\$7,175.65	\$86,107.84	\$2,603.26	\$500.00	\$3,193.56	\$92,404.66
Education(5%)	\$30.29	\$47.38	\$17.09	\$1,696.24	\$3,392.48	\$7,350.37	\$88,204.48	\$2,665.67	\$500.00	\$3,271.32	\$94,641.47
Engineer											
Base Rate	\$24.04	\$37.65	\$13.61	\$1,346.24	\$2,692.48	\$5,833.71	\$70,004.48	\$2,123.93	\$500.00	\$2,596.32	\$75,224.73
Education(2.5%)	\$24.64	\$38.59	\$13.95	\$1,379.84	\$2,759.68	\$5,979.31	\$71,751.68	\$2,175.94	\$500.00	\$2,661.12	\$77,088.74
Education(5%)	\$25.24	\$39.52	\$14.28	\$1,413.44	\$2,826.88	\$6,124.91	\$73,498.88	\$2,227.95	\$500.00	\$2,725.92	\$78,952.75
Firefighter											
Base Rate	\$20.90	\$32.77	\$11.87	\$1,170.40	\$2,340.80	\$5,071.73	\$60,860.80	\$1,851.76	\$500.00	\$2,257.20	\$65,469.76
Education(2.5%)	\$21.42	\$33.58	\$12.16	\$1,199.52	\$2,399.04	\$5,197.92	\$62,375.04	\$1,896.83	\$500.00	\$2,313.36	\$67,085.23
Education(5%)	\$21.95	\$34.40	\$12.45	\$1,229.20	\$2,458.40	\$5,326.53	\$63,918.40	\$1,942.77	\$500.00	\$2,370.60	\$68,731.77

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	\$40.39	\$63.19	\$0.00	\$1,615.60	\$3,231.20	\$7,000.93	\$84,011.20	\$2,540.86	\$500.00	\$3,115.80	\$90,167.86
Education(2.5%)	\$41.40	\$64.76	\$0.00	\$1,655.92	\$3,311.84	\$7,175.65	\$86,107.84	\$2,603.26	\$500.00	\$3,193.56	\$92,404.66
Education(5%)	\$42.41	\$66.33	\$0.00	\$1,696.24	\$3,392.48	\$7,350.37	\$88,204.48	\$2,665.67	\$500.00	\$3,271.32	\$94,641.47
Engineer											
Base Rate	\$33.66	\$52.72	\$0.00	\$1,346.24	\$2,692.48	\$5,833.71	\$70,004.48	\$2,123.93	\$500.00	\$2,596.32	\$75,224.73
Education(2.5%)	\$34.50	\$54.02	\$0.00	\$1,379.84	\$2,759.68	\$5,979.31	\$71,751.68	\$2,175.94	\$500.00	\$2,661.12	\$77,088.74
Education(5%)	\$35.34	\$55.33	\$0.00	\$1,413.44	\$2,826.88	\$6,124.91	\$73,498.88	\$2,227.95	\$500.00	\$2,725.92	\$78,952.75
Firefighter											
Base Rate	\$29.26	\$45.88	\$0.00	\$1,170.40	\$2,340.80	\$5,071.73	\$60,860.80	\$1,851.76	\$500.00	\$2,257.20	\$65,469.76
Education(2.5%)	\$29.99	\$47.01	\$0.00	\$1,199.52	\$2,399.04	\$5,197.92	\$62,375.04	\$1,896.83	\$500.00	\$2,313.36	\$67,085.23
Education(5%)	\$30.73	\$48.17	\$0.00	\$1,229.20	\$2,458.40	\$5,326.53	\$63,918.40	\$1,942.77	\$500.00	\$2,370.60	\$68,731.77

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	\$44.43	\$67.00	\$0.00	\$1,777.16	\$3,554.32	\$7,701.03	\$92,412.32	included	\$500.00		\$92,912.32
Education(2.5%)	\$45.54	\$68.67	\$0.00	\$1,821.59	\$3,643.18	\$7,893.55	\$94,722.63	included	\$500.00		\$95,222.63
Education(5%)	\$46.65	\$70.34	\$0.00	\$1,866.02	\$3,732.04	\$8,086.08	\$97,032.94	included	\$500.00		\$97,532.94

Salary Schedule - PARAMEDIC

Effective - Pay Period Beginning January 5, 2013

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	\$28.85	\$45.65	\$16.80	\$1,615.60	\$3,231.20	\$7,000.93	\$84,011.20	\$2,621.21	\$1,000.00	\$500.00	\$3,115.80	\$91,248.21
Education(2.5%)	\$29.57	\$46.77	\$17.20	\$1,655.92	\$3,311.84	\$7,175.65	\$86,107.84	\$2,683.62	\$1,000.00	\$500.00	\$3,193.56	\$93,485.02
Education(5%)	\$30.29	\$47.89	\$17.60	\$1,696.24	\$3,392.48	\$7,350.37	\$88,204.48	\$2,746.03	\$1,000.00	\$500.00	\$3,271.32	\$95,721.83
Engineer PM												
Base Rate	\$24.04	\$38.17	\$14.13	\$1,346.24	\$2,692.48	\$5,833.71	\$70,004.48	\$2,204.29	\$1,000.00	\$500.00	\$2,596.32	\$76,305.09
Education(2.5%)	\$24.64	\$39.10	\$14.46	\$1,379.84	\$2,759.68	\$5,979.31	\$71,751.68	\$2,256.30	\$1,000.00	\$500.00	\$2,661.12	\$78,169.10
Education(5%)	\$25.24	\$40.04	\$14.80	\$1,413.44	\$2,826.88	\$6,124.91	\$73,498.88	\$2,308.30	\$1,000.00	\$500.00	\$2,725.92	\$80,033.10
Firefighter PM - (Step E - Top Step)												
Base Rate	\$24.04	\$38.17	\$14.13	\$1,346.24	\$2,692.48	\$5,833.71	\$70,004.48	\$2,204.29	\$1,000.00	\$500.00	\$2,596.32	\$76,305.09
Education(2.5%)	\$24.64	\$39.10	\$14.46	\$1,379.84	\$2,759.68	\$5,979.31	\$71,751.68	\$2,256.30	\$1,000.00	\$500.00	\$2,661.12	\$78,169.10
Education(5%)	\$25.24	\$40.04	\$14.80	\$1,413.44	\$2,826.88	\$6,124.91	\$73,498.88	\$2,308.30	\$1,000.00	\$500.00	\$2,725.92	\$80,033.10
Firefighter PM - (Step D)												
Base Rate	\$22.61	\$35.95	\$13.34	\$1,266.16	\$2,532.32	\$5,486.69	\$65,840.32	\$2,080.34	\$1,000.00	\$500.00	\$2,441.88	\$71,862.54
Education(2.5%)	\$23.17	\$36.82	\$13.65	\$1,297.52	\$2,595.04	\$5,622.59	\$67,471.04	\$2,128.88	\$1,000.00	\$500.00	\$2,502.36	\$73,602.28
Education(5%)	\$23.74	\$37.70	\$13.96	\$1,329.44	\$2,658.88	\$5,760.91	\$69,130.88	\$2,178.29	\$1,000.00	\$500.00	\$2,563.92	\$75,373.09
Firefighter PM - (Step C)												
Base Rate	\$21.47	\$34.17	\$12.70	\$1,202.32	\$2,404.64	\$5,210.05	\$62,520.64	\$1,981.52	\$1,000.00	\$500.00	\$2,318.76	\$68,320.92
Education(2.5%)	\$22.01	\$35.01	\$13.00	\$1,232.56	\$2,465.12	\$5,341.09	\$64,093.12	\$2,028.33	\$1,000.00	\$500.00	\$2,377.08	\$69,998.53
Education(5%)	\$22.55	\$35.85	\$13.30	\$1,262.80	\$2,525.60	\$5,472.13	\$65,665.60	\$2,075.14	\$1,000.00	\$500.00	\$2,435.40	\$71,676.14
Firefighter PM - (Step B)												
Base Rate	\$19.97	\$31.84	\$11.87	\$1,118.32	\$2,236.64	\$4,846.05	\$58,152.64	\$1,851.51	\$1,000.00	\$500.00	\$2,156.76	\$63,660.91
Education(2.5%)	\$20.47	\$32.62	\$12.15	\$1,146.32	\$2,292.64	\$4,967.39	\$59,608.64	\$1,894.85	\$1,000.00	\$500.00	\$2,210.76	\$65,214.25
Education(5%)	\$20.97	\$33.39	\$12.42	\$1,174.32	\$2,348.64	\$5,088.72	\$61,064.64	\$1,938.19	\$1,000.00	\$500.00	\$2,264.76	\$66,767.59
Firefighter PM - (Step A - Probation)												
Base Rate	\$18.78	\$29.99	\$11.21	\$1,051.68	\$2,103.36	\$4,557.28	\$54,687.36	\$1,748.36	\$1,000.00	\$500.00	\$2,028.24	\$59,963.96
Education(2.5%)	\$19.25	\$30.72	\$11.47	\$1,078.00	\$2,156.00	\$4,671.33	\$56,056.00	\$1,789.10	\$1,000.00	\$500.00	\$2,079.00	\$61,424.10
Education(5%)	\$19.72	\$31.45	\$11.73	\$1,104.32	\$2,208.64	\$4,785.39	\$57,424.64	\$1,829.84	\$1,000.00	\$500.00	\$2,129.76	\$62,884.24
Modified Duty Schedule = 40 Hour Work Week												
Captain PM												
Base Rate	\$40.39	\$63.91	\$0.00	\$1,615.60	\$3,231.20	\$7,000.93	\$84,011.20	\$2,621.21	\$1,000.00	\$500.00	\$3,115.80	\$91,248.21
Education(2.5%)	\$41.40	\$65.48	\$0.00	\$1,655.92	\$3,311.84	\$7,175.65	\$86,107.84	\$2,683.62	\$1,000.00	\$500.00	\$3,193.56	\$93,485.02
Education(5%)	\$42.41	\$67.05	\$0.00	\$1,696.24	\$3,392.48	\$7,350.37	\$88,204.48	\$2,746.03	\$1,000.00	\$500.00	\$3,271.32	\$95,721.83
Engineer PM												
Base Rate	\$33.66	\$53.44	\$0.00	\$1,346.24	\$2,692.48	\$5,833.71	\$70,004.48	\$2,204.29	\$1,000.00	\$500.00	\$2,596.32	\$76,305.09
Education(2.5%)	\$34.50	\$54.74	\$0.00	\$1,379.84	\$2,759.68	\$5,979.31	\$71,751.68	\$2,256.30	\$1,000.00	\$500.00	\$2,661.12	\$78,169.10
Education(5%)	\$35.34	\$56.05	\$0.00	\$1,413.44	\$2,826.88	\$6,124.91	\$73,498.88	\$2,308.30	\$1,000.00	\$500.00	\$2,725.92	\$80,033.10
Firefighter PM - (Step E - Top Step)												
Base Rate	\$33.66	\$53.44	\$0.00	\$1,346.24	\$2,692.48	\$5,833.71	\$70,004.48	\$2,204.29	\$1,000.00	\$500.00	\$2,596.32	\$76,305.09
Education(2.5%)	\$34.50	\$54.74	\$0.00	\$1,379.84	\$2,759.68	\$5,979.31	\$71,751.68	\$2,256.30	\$1,000.00	\$500.00	\$2,661.12	\$78,169.10
Education(5%)	\$35.34	\$56.05	\$0.00	\$1,413.44	\$2,826.88	\$6,124.91	\$73,498.88	\$2,308.30	\$1,000.00	\$500.00	\$2,725.92	\$80,033.10
Firefighter PM - (Step D)												
Base Rate	\$31.65	\$50.32	\$0.00	\$1,266.16	\$2,532.32	\$5,486.69	\$65,840.32	\$2,080.34	\$1,000.00	\$500.00	\$2,441.88	\$71,862.54
Education(2.5%)	\$32.44	\$51.54	\$0.00	\$1,297.52	\$2,595.04	\$5,622.59	\$67,471.04	\$2,128.88	\$1,000.00	\$500.00	\$2,502.36	\$73,602.28
Education(5%)	\$33.24	\$52.78	\$0.00	\$1,329.44	\$2,658.88	\$5,760.91	\$69,130.88	\$2,178.29	\$1,000.00	\$500.00	\$2,563.92	\$75,373.09
Firefighter PM - (Step C)												
Base Rate	\$30.06	\$47.84	\$0.00	\$1,202.32	\$2,404.64	\$5,210.05	\$62,520.64	\$1,981.52	\$1,000.00	\$500.00	\$2,318.76	\$68,320.92
Education(2.5%)	\$30.81	\$49.02	\$0.00	\$1,232.56	\$2,465.12	\$5,341.09	\$64,093.12	\$2,028.33	\$1,000.00	\$500.00	\$2,377.08	\$69,998.53
Education(5%)	\$31.57	\$50.19	\$0.00	\$1,262.80	\$2,525.60	\$5,472.13	\$65,665.60	\$2,075.14	\$1,000.00	\$500.00	\$2,435.40	\$71,676.14
Firefighter PM - (Step B)												
Base Rate	\$27.96	\$44.57	\$0.00	\$1,118.32	\$2,236.64	\$4,846.05	\$58,152.64	\$1,851.51	\$1,000.00	\$500.00	\$2,156.76	\$63,660.91
Education(2.5%)	\$28.66	\$45.66	\$0.00	\$1,146.32	\$2,292.64	\$4,967.39	\$59,608.64	\$1,894.85	\$1,000.00	\$500.00	\$2,210.76	\$65,214.25
Education(5%)	\$29.36	\$46.75	\$0.00	\$1,174.32	\$2,348.64	\$5,088.72	\$61,064.64	\$1,938.19	\$1,000.00	\$500.00	\$2,264.76	\$66,767.59
Firefighter PM - (Step A - Probation)												
Base Rate	\$26.29	\$41.98	\$0.00	\$1,051.68	\$2,103.36	\$4,557.28	\$54,687.36	\$1,748.36	\$1,000.00	\$500.00	\$2,028.24	\$59,963.96
Education(2.5%)	\$26.95	\$43.01	\$0.00	\$1,078.00	\$2,156.00	\$4,671.33	\$56,056.00	\$1,789.10	\$1,000.00	\$500.00	\$2,079.00	\$61,424.10
Education(5%)	\$27.61	\$44.03	\$0.00	\$1,104.32	\$2,208.64	\$4,785.39	\$57,424.64	\$1,829.84	\$1,000.00	\$500.00	\$2,129.76	\$62,884.24

Salary Schedule - General Services Group

Effective Date = 08/15/2015

	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	\$30.46	\$45.69	\$0.00	\$1,218.40	\$2,436.80	\$5,279.73	\$63,356.80	\$0.00	\$0.00	\$63,356.80
Education(2.5%)	\$31.22	\$46.83	\$0.00	\$1,248.80	\$2,497.60	\$5,411.47	\$64,937.60	\$0.00	\$0.00	\$64,937.60
Education(5%)	\$31.98	\$47.97	\$0.00	\$1,279.20	\$2,558.40	\$5,543.20	\$66,518.40	\$0.00	\$0.00	\$66,518.40
Administrative Assistant - Accountant - Step 3										
Base Rate	\$28.95	\$43.43	\$0.00	\$1,158.00	\$2,316.00	\$5,018.00	\$60,216.00	\$0.00	\$0.00	\$60,216.00
Education(2.5%)	\$29.67	\$44.51	\$0.00	\$1,186.80	\$2,373.60	\$5,142.80	\$61,713.60	\$0.00	\$0.00	\$61,713.60
Education(5%)	\$30.39	\$45.59	\$0.00	\$1,215.60	\$2,431.20	\$5,267.60	\$63,211.20	\$0.00	\$0.00	\$63,211.20
Administrative Assistant - Accountant - Step 2										
Base Rate	\$27.41	\$41.12	\$0.00	\$1,096.40	\$2,192.80	\$4,751.07	\$57,012.80	\$0.00	\$0.00	\$57,012.80
Education(2.5%)	\$28.10	\$42.15	\$0.00	\$1,124.00	\$2,248.00	\$4,870.67	\$58,448.00	\$0.00	\$0.00	\$58,448.00
Education(5%)	\$28.78	\$43.17	\$0.00	\$1,151.20	\$2,302.40	\$4,988.53	\$59,862.40	\$0.00	\$0.00	\$59,862.40
Administrative Assistant - Accountant - Step 1										
Base Rate	\$25.90	\$38.85	\$0.00	\$1,036.00	\$2,072.00	\$4,489.33	\$53,872.00	\$0.00	\$0.00	\$53,872.00
Education(2.5%)	\$26.54	\$39.81	\$0.00	\$1,061.60	\$2,123.20	\$4,600.27	\$55,203.20	\$0.00	\$0.00	\$55,203.20
Education(5%)	\$27.19	\$40.79	\$0.00	\$1,087.60	\$2,175.20	\$4,712.93	\$56,555.20	\$0.00	\$0.00	\$56,555.20

Administrative Assistant - Office Technician - Top Step										
Base Rate	\$24.05	\$36.08	\$0.00	\$962.00	\$1,924.00	\$4,168.67	\$50,024.00	\$0.00	\$0.00	\$50,024.00
Education(2.5%)	\$24.65	\$36.98	\$0.00	\$986.00	\$1,972.00	\$4,272.67	\$51,272.00	\$0.00	\$0.00	\$51,272.00
Education(5%)	\$25.25	\$37.88	\$0.00	\$1,010.00	\$2,020.00	\$4,376.67	\$52,520.00	\$0.00	\$0.00	\$52,520.00
Administrative Assistant - Office Technician - Step 3										
Base Rate	\$22.68	\$34.02	\$0.00	\$907.20	\$1,814.40	\$3,931.20	\$47,174.40	\$0.00	\$0.00	\$47,174.40
Education(2.5%)	\$23.25	\$34.88	\$0.00	\$930.00	\$1,860.00	\$4,030.00	\$48,360.00	\$0.00	\$0.00	\$48,360.00
Education(5%)	\$23.82	\$35.73	\$0.00	\$952.80	\$1,905.60	\$4,128.80	\$49,545.60	\$0.00	\$0.00	\$49,545.60
Administrative Assistant - Office Technician - Step 2										
Base Rate	\$21.34	\$32.01	\$0.00	\$853.60	\$1,707.20	\$3,698.93	\$44,387.20	\$0.00	\$0.00	\$44,387.20
Education(2.5%)	\$21.88	\$32.82	\$0.00	\$875.20	\$1,750.40	\$3,792.53	\$45,510.40	\$0.00	\$0.00	\$45,510.40
Education(5%)	\$22.41	\$33.62	\$0.00	\$896.40	\$1,792.80	\$3,884.40	\$46,612.80	\$0.00	\$0.00	\$46,612.80
Administrative Assistant - Office Technician - Step 1										
Base Rate	\$20.03	\$30.05	\$0.00	\$801.20	\$1,602.40	\$3,471.87	\$41,662.40	\$0.00	\$0.00	\$41,662.40
Education(2.5%)	\$20.53	\$30.80	\$0.00	\$821.20	\$1,642.40	\$3,558.53	\$42,702.40	\$0.00	\$0.00	\$42,702.40
Education(5%)	\$21.03	\$31.55	\$0.00	\$841.20	\$1,682.40	\$3,645.20	\$43,742.40	\$0.00	\$0.00	\$43,742.40

Salary Schedule - Non-Represented / Confidential

Executive Assistant - Non Represented / Confidential - Top Step										
Base Rate	\$24.05	\$36.08	\$0.00	\$962.00	\$1,924.00	\$4,168.67	\$50,024.00	\$0.00	\$0.00	\$50,024.00
Education(2.5%)	\$24.65	\$36.98	\$0.00	\$986.00	\$1,972.00	\$4,272.67	\$51,272.00	\$0.00	\$0.00	\$51,272.00
Education(5%)	\$25.25	\$37.88	\$0.00	\$1,010.00	\$2,020.00	\$4,376.67	\$52,520.00	\$0.00	\$0.00	\$52,520.00
Executive Assistant - Non Represented / Confidential - Step 3										
Base Rate	\$22.68	\$34.02	\$0.00	\$907.20	\$1,814.40	\$3,931.20	\$47,174.40	\$0.00	\$0.00	\$47,174.40
Education(2.5%)	\$23.25	\$34.88	\$0.00	\$930.00	\$1,860.00	\$4,030.00	\$48,360.00	\$0.00	\$0.00	\$48,360.00
Education(5%)	\$23.82	\$35.73	\$0.00	\$952.80	\$1,905.60	\$4,128.80	\$49,545.60	\$0.00	\$0.00	\$49,545.60
Executive Assistant - Non Represented / Confidential - Step 2										
Base Rate	\$21.34	\$32.01	\$0.00	\$853.60	\$1,707.20	\$3,698.93	\$44,387.20	\$0.00	\$0.00	\$44,387.20
Education(2.5%)	\$21.88	\$32.82	\$0.00	\$875.20	\$1,750.40	\$3,792.53	\$45,510.40	\$0.00	\$0.00	\$45,510.40
Education(5%)	\$22.41	\$33.62	\$0.00	\$896.40	\$1,792.80	\$3,884.40	\$46,612.80	\$0.00	\$0.00	\$46,612.80
Executive Assistant - Non Represented / Confidential - Step 1										
Base Rate	\$20.03	\$30.05	\$0.00	\$801.20	\$1,602.40	\$3,471.87	\$41,662.40	\$0.00	\$0.00	\$41,662.40
Education(2.5%)	\$20.53	\$30.80	\$0.00	\$821.20	\$1,642.40	\$3,558.53	\$42,702.40	\$0.00	\$0.00	\$42,702.40
Education(5%)	\$21.03	\$31.55	\$0.00	\$841.20	\$1,682.40	\$3,645.20	\$43,742.40	\$0.00	\$0.00	\$43,742.40

Salary Schedule - Management

Duty Schedule = 40 Hour Work Week or Modified 9/80 Plan												
	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
Fire Chief												
Base Rate	\$76.92	\$116.11	\$0.00	\$3,076.92	\$6,153.85	\$13,333.33	\$160,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$161,000.00
Division/Deputy Chief - Top Step - Effective beginning May 11, 2013												
Base Rate	\$60.61	\$91.64	\$0.00	\$2,424.40	\$4,848.80	\$10,505.73	\$126,068.80	\$0.00	\$0.00	\$1,000.00	\$0.00	\$127,068.80
Education(2.5%)	\$62.12	\$93.90	\$0.00	\$2,484.80	\$4,969.60	\$10,767.47	\$129,209.60	\$0.00	\$0.00	\$1,000.00	\$0.00	\$130,209.60
Education(5%)	\$63.64	\$96.18	\$0.00	\$2,545.60	\$5,091.20	\$11,030.93	\$132,371.20	\$0.00	\$0.00	\$1,000.00	\$0.00	\$133,371.20
Division/Deputy Chief - Step 2 - Effective beginning May 11, 2013												
Base Rate	\$57.58	\$87.09	\$0.00	\$2,303.20	\$4,606.40	\$9,980.53	\$119,766.40	\$0.00	\$0.00	\$1,000.00	\$0.00	\$120,766.40
Education(2.5%)	\$59.01	\$89.24	\$0.00	\$2,360.40	\$4,720.80	\$10,228.40	\$122,740.80	\$0.00	\$0.00	\$1,000.00	\$0.00	\$123,740.80
Education(5%)	\$60.45	\$91.40	\$0.00	\$2,418.00	\$4,836.00	\$10,478.00	\$125,736.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$126,736.00
Division/Deputy Chief - Step 1 - Effective beginning May 11, 2013												
Base Rate	\$54.55	\$82.55	\$0.00	\$2,182.00	\$4,364.00	\$9,455.33	\$113,464.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$114,464.00
Education(2.5%)	\$55.91	\$84.59	\$0.00	\$2,236.40	\$4,472.80	\$9,691.07	\$116,292.80	\$0.00	\$0.00	\$1,000.00	\$0.00	\$117,292.80
Education(5%)	\$57.27	\$86.63	\$0.00	\$2,290.80	\$4,581.60	\$9,926.80	\$119,121.60	\$0.00	\$0.00	\$1,000.00	\$0.00	\$120,121.60
Administrative Services Manager - Effective beginning March 16, 2013												
Base Rate	\$48.48	\$72.72	\$0.00	\$1,939.20	\$3,878.40	\$8,403.20	\$100,838.40	\$0.00	\$0.00	\$0.00	\$0.00	\$100,838.40
Education(2.5%)	\$49.70	\$74.55	\$0.00	\$1,988.00	\$3,976.00	\$8,614.67	\$103,376.00	\$0.00	\$0.00	\$0.00	\$0.00	\$103,376.00
Education(5%)	\$50.91	\$76.37	\$0.00	\$2,036.40	\$4,072.80	\$8,824.40	\$105,892.80	\$0.00	\$0.00	\$0.00	\$0.00	\$105,892.80
Administrative Analyst - Top Step - Effective beginning May 1, 2015												
Base Rate	\$38.50	\$57.75	\$0.00	\$1,540.00	\$3,080.00	\$6,673.33	\$80,080.00	\$0.00	\$0.00	\$0.00	\$0.00	\$80,080.00
Education(2.5%)	\$39.46	\$59.19	\$0.00	\$1,578.40	\$3,156.80	\$6,839.73	\$82,076.80	\$0.00	\$0.00	\$0.00	\$0.00	\$82,076.80
Education(5%)	\$40.43	\$60.65	\$0.00	\$1,617.20	\$3,234.40	\$7,007.87	\$84,094.40	\$0.00	\$0.00	\$0.00	\$0.00	\$84,094.40
Administrative Analyst - Step 2 - Effective beginning May 1, 2015												
Base Rate	\$34.65	\$51.98	\$0.00	\$1,386.00	\$2,772.00	\$6,006.00	\$72,072.00	\$0.00	\$0.00	\$0.00	\$0.00	\$72,072.00
Education(2.5%)	\$35.52	\$53.28	\$0.00	\$1,420.80	\$2,841.60	\$6,156.80	\$73,881.60	\$0.00	\$0.00	\$0.00	\$0.00	\$73,881.60
Education(5%)	\$36.38	\$54.57	\$0.00	\$1,455.20	\$2,910.40	\$6,305.87	\$75,670.40	\$0.00	\$0.00	\$0.00	\$0.00	\$75,670.40
Administrative Analyst - Step 1 - Effective beginning May 1, 2015												
Base Rate	\$30.80	\$46.20	\$0.00	\$1,232.00	\$2,464.00	\$5,338.67	\$64,064.00	\$0.00	\$0.00	\$0.00	\$0.00	\$64,064.00
Education(2.5%)	\$31.57	\$47.36	\$0.00	\$1,262.80	\$2,525.60	\$5,472.13	\$65,665.60	\$0.00	\$0.00	\$0.00	\$0.00	\$65,665.60
Education(5%)	\$32.34	\$48.51	\$0.00	\$1,293.60	\$2,587.20	\$5,605.60	\$67,267.20	\$0.00	\$0.00	\$0.00	\$0.00	\$67,267.20