

**TOWN OF PARADISE
RESOLUTION NO. 10-41**

**MEMORANDUM OF UNDERSTANDING COVERING THE PERIOD
FROM JULY 1, 2010 THROUGH DECEMBER 31, 2011 BETWEEN
THE TOWN OF PARADISE AND THE TOWN OF PARADISE
FIREFIGHTERS ASSOCIATION**

WHEREAS, Resolution No. 81-23 establishes procedures for Employee-Employer relations; and

WHEREAS, the Meyers-Millias-Brown Act of the State of California, commencing with Government Code Section 3500, requires certain procedures to be followed regarding Employee-Employer relations; and

WHEREAS, the Town Council has directed the Town Manager to meet and confer in good faith with members of the Town of Paradise Firefighters Association; and

WHEREAS, the meet and confer process between the Town and the Association has concluded; and

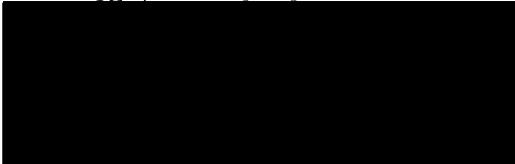
NOW, THEREFORE, BE IT RESOLVED by the Town Council of the Town of Paradise as follows:

Section 1. The attached Memorandum of Understanding (MOU) between the Town of Paradise and the Town of Paradise Firefighters Association is approved for execution by the Mayor and Town Manager.

Section 2. Furthermore, the Town Manager is hereby authorized to make appropriate adjustments to the Town's annual budget, including implementation of necessary administrative changes as may be required, to implement the terms and conditions set forth in the Memorandum of Understanding.

PASSED AND ADOPTED by the Town Council of the Town of Paradise this 28th day of October, 2010 by the following vote:

AYES:	Steve "Woody" Culleton, Frankie Rutledge, Alan White and Scott Lotter, Mayor
NOES:	None
ABSENT:	Joe DiDuca
NOT VOTING:	None



Scott Lotter, Mayor

ATTEST:

By: 

Joanna Gutierrez, CMC, Town Clerk

APPROVED AS TO FORM:



Dwight L. Moore, Town Attorney

MEMORANDUM OF UNDERSTANDING

BETWEEN

THE TOWN OF PARADISE

AND

**THE TOWN OF PARADISE
FIRE FIGHTERS ASSOCIATION**



JULY 1, 2010 THROUGH DECEMBER 31, 2011

**ADOPTED BY TOWN COUNCIL OCTOBER 28, 2010
RESOLUTION NO. 10-41**

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**MEMORANDUM OF UNDERSTANDING
BETWEEN THE TOWN OF PARADISE
AND THE PARADISE FIREFIGHTERS ASSOCIATION
JULY 1, 2010 THROUGH DECEMBER 31, 2011**

Pursuant to the provisions of the Meyers-Milias-Brown Act, Section 3500 et seq. of the Government Code, and the Town of Paradise Employer-Employee Resolution, representatives of the Town of Paradise ("Town") and of the Paradise Firefighters Association ("Association") have "met and conferred" concerning the subject of wages, hours, and working conditions for the firefighters unit of representation.

This Memorandum of Understanding ("Memorandum") represents the good faith efforts of both the Town and of the Association to reach agreement on matters of wages, hours, and conditions of employment. It is understood that this Memorandum is not binding until such time as it is ratified by the Town Council and the Association membership.

ARTICLE I. RECOGNITION

1.1 RECOGNITION OF THE ASSOCIATION

The Town has heretofore formally recognized the Association as the employee unit that represents full-time employees of the Paradise Fire Department with the following job classifications: Fire Battalion Chief, Captain, Fire Station #1 Captain, Engineer, and Firefighter. This Memorandum excludes Call Firefighter. The Board of Directors of the Association is recognized as the bargaining agent on behalf of the Association.

ARTICLE II. TERM AND OPENING

2.1 TERM

This Memorandum shall be effective for one and one-half years (1 1/2) starting July 1, 2010 through December 31, 2011. Until the Town and Association agree on the terms for a subsequent Memorandum of Understanding or there is an impasse regarding the new memorandum of understanding, the terms of this Memorandum will remain in effect, except for those provisions which have been assigned expiration dates or are subject to modification through impasse procedures. The Town and the Firefighters' Association agree to meet beginning in June, 2011 to commence negotiating on the provisions of a new memorandum of understanding for the 2011-2012 Fiscal Year.

ARTICLE III. EMPLOYEE AND ASSOCIATION RIGHTS

3.1 EMPLOYEE AND ASSOCIATION RIGHTS

The following are employee and Association rights:

- A. The right of employees to form, join, and participate in the activities of employee organizations of their own choosing for the purpose of representation on all matters of employer-employee relations.
- B. The right of employees to refuse to join or participate in the activities of employee organizations and the right to represent themselves individually in their employment relations with the Town.
- C. The right of employees to be free from interference, intimidation, restraint, coercion, discrimination, or reprisal on the part of an appointing authority, supervisor, other employees, or employee organizations as a result of his/her exercise of rights granted in this Article.
- D. The right of the Association, upon its request and prior to implementation, to discuss with Town management any significant change in terms or conditions of employment which results in a significant impact on employees except in emergencies.
- E. The right of employees covered under this MOU to be covered by the Firefighter's Bill of Rights.
- F. Employees who elect to join the Association shall have Association dues deduction made from their pay in a manner prescribed by the Town.

ARTICLE IV. SAVINGS PROVISION

4.1 SAVINGS CLAUSE

Should any portion of this Memorandum or any provision herein be rendered or declared invalid by reason of existing or subsequently enacted legislation, or by decree of a court of competent jurisdiction, such invalidation shall not invalidate the remaining portions hereof which shall remain in full force and effect. The invalid portion of this Memorandum shall be subject to "reopening" to renegotiate only this specific item and only upon the mutual agreement of the Town and the Association.

ARTICLE V. BENEFITS

For the term of this Memorandum, the Town agrees to the following:

5.1 WAGES

A. Salary

1. The Association agrees to a temporary base salary reduction of 5% for each classification represented by the Association, effective October 25, 2010. Such salary reduction shall expire January 1, 2012.

2. The Town agrees to update the wage and benefits survey at the time we begin negotiations using the current agreed upon cities of Auburn, Chico, Grass Valley, Oroville, Red Bluff, and Yuba City. The list of comparable cities will be reviewed and renegotiated at the time of the survey. Each position will be compared against like positions.
3. The Town and the Association will continue with their data analysis in establishing a mutually identified compensation standard. The manner in which this standard will be utilized shall be developed by the Town and the Association.

B. Longevity Pay

Employees in the Association shall be eligible to participate in a longevity pay plan under the following conditions:

Eligibility. An employee who has completed ten (10) years of continuous service with the Town will be eligible to receive longevity pay equal to two and one-half percent (2-1/2%) of the employee's base pay. Effective June 1, 2011, an employee who has completed fifteen (15) years of continuous service with the Town will be eligible to receive longevity pay equal to five percent (5%) of the employee's base pay. At twenty five (25) years of completed service, Association employees shall be eligible to receive longevity pay equal to seven and one half percent (7.5%). In no event shall the cumulative maximum longevity pay exceed seven and one half percent (7.5%).

5.2 LIFE INSURANCE/DISABILITY

A. **Life Insurance.** The Town will provide each employee in the Association with one hundred thousand (\$100,000) dollars life insurance coverage through the Town's Life Insurance carrier. Myers-Stevens also provide a death benefit policy along with the Long Term Disability program of \$15,000 for natural & accidental causes. Myers-Stevens also provide a \$4,000 life insurance policy.

B. **Disability.** The Town will provide disability insurance for employees in the Association through the Myers-Stevens Plan. The Town will contribute a maximum of twelve (\$12) dollars per month (\$144 per year) per employee toward the premium in a manner agreed to by the Town, Association and Myers-Stevens. Any increases above the Town contribution will be made by the employee through payroll deduction. The one hundred forty-four dollars (\$144) shall be reported as income. The waiting period for this plan is 30 calendar days for non-industrial disabilities up to 60 calendar days depending on the amount of sick leave accrual the employee has accrued at time of injury. For example; if an employee has 45 days of sick leave accrued they must use that and disability will kick in on the 46th day.

5.3 MEDICAL PLAN

- A. All employees shall enroll in an available medical plan in accordance with PERS and Town regulations. Each employee shall pay all administrative fees required by the PERS medical program. Effective following adoption of this Memorandum or enrollment in the

PERS medical program, the Town agrees to pay monthly premiums for a medical plan, up to the following amounts. Effective December 1, 2005, the Town will share the cost of the medical premiums on an 80% (employer) – 20% (employee) ratio based on the PERS Choice premium. The 80%-20% ratio will exist for each of the tiers (employee only, employee plus one, and employee plus two or more). The 80%-20% sharing will be effective for the period of the contract.

Town Share for 2010

a. <u>Employee</u>	\$ 390.77
b. <u>Employee plus one</u>	\$ 781.53
c. <u>Employee plus two or more</u>	\$1,016.00

- B. For the period of the contract, an increase in the PERS Choice premium below 9.99% will be shared 80(employer)/20(employee). Any increase amount for the PERS Choice premium rate above 10% will be shared on a 50/50 basis. These ratios will exist for each of the tiers (employee only, employee plus one, and employee plus two or more).

5.3.1 DENTAL PLAN

- a. Employees may choose to be covered under the Dental Plan in accordance with the plan carrier and Town regulations. Effective December 1, 2005, the Town will share the cost of dental premiums at 80 (employer)/20(employee) ratio. The 80%-20% sharing will be effective for the period of the contract.
- b. For the period of the contact any increase in the dental plan premium below 9.99% will be shared 80(employer)/20(employee). Any increase amount for the dental plan premium rate above 10% will be shared on a 50/50 basis.

5.3.2 VISION PLAN

- a. Employees may choose to be covered under the Vision Plan in accordance with the plan carrier and Town regulations. The Town agrees to pay 80% of the premium for the vision plan.

5.4.1 DEFERRED COMPENSATION OPTION

- A. Employees may shift the Town share of the medical plan premiums to a Town sponsored deferred compensation program(either ICMA or ING/Aetna) or take taxable wages in lieu of coverage subject to one of the following conditions:
- B. An employee must submit proof of coverage under a qualified medical plan, much like PERS to the Town and sign a health insurance waiver each year.
- C. Effective the first of the month following ratification of this Memorandum, the maximum amount that can be deferred shall be limited to the amount of the Town cap as spelled out in Section 5.3.1 that is contributed towards the “employee only” medical rate only.

5.5 INTERNAL REVENUE CODE SECTION 125 PLAN

- A. The Town agrees to the full Internal Revenue Code Section (IRC) 125 Plan. However, the Town will implement the IRC 125 plan no later than January 1, 2003, for health premiums only; with the full IRC 125 Plan to be implemented as soon as possible thereafter.

5.6 RETIREE MEDICAL PLAN

- A. Upon enrollment in the PERS medical program, health plans for employees retiring after enrollment shall be in accordance with PERS medical program regulations.
- B. Employees of the Town who, immediately upon termination, retire under the PERS retirement plan, and remain in the Town's medical plan, shall have a Town paid contribution toward their medical plan premium. The contribution shall be under the uneven contribution program in accordance with PERS medical program regulations.
 1. In addition, accumulated sick leave at time of retirement not used for any other purpose may be converted to paid health plan premium until the value is exhausted or the retiree reaches sixty-five (65) or the spouse or surviving spouse reaches sixty-five (65). The rate of sick leave conversion shall be fifty (50%) percent of the regular daily rate the employee was receiving at retirement.
 2. The Town and Association agree that for new employees hired after January 1, 2011, their CalPERS retiree and spouse medical benefits shall vest – as follows is mandated by California Public Employees Retirement Law, Government Code Section 22893 (this vesting schedule represents time with a CalPERS agency; *yet 5 of those years must be completed with the Town of Paradise*):
 - a. 50% vested – 10 years of service
 - b. 55% vested – 11 years of service
 - c. 60% vested – 12 years of service
 - d. 65% vested – 13 years of service
 - e. 70% vested – 14 years of service
 - f. 75% vested – 15 years of service
 - g. 80% vested – 16 years of service
 - h. 85% vested – 17 years of service
 - i. 90% vested – 18 years of service
 - j. 95% vested – 19 years of service
 - k. 100% vested – 20 years of service (100% employee/90% spouse of a premium amount set by the state pursuant to GCS20069 and GCS22871.) The Town shall have the right to reopen to discuss the vesting schedule if there is any change to the vesting options in the Public Employees Retirement Law.

5.7 WORKING ABOVE CLASS

- a. All out-of-class assignments shall be made in writing by the Fire Chief or the Fire Battalion Chief in charge. When a qualified unit employee is required to work above his/her normal class (i.e., Firefighter assigned as Engineer, Engineer as Captain, or Captain as Battalion Chief Station One Captain, Captain Battalion Chief as Fire Chief) he/she shall qualify for premium pay equal to the promotional rate for the Class, or five (5%) percent, whichever is higher, on an hour-for-hour basis. Overtime pay for work actually performed while in an out-of-class assignment will be based on the higher class pay rate.

Out of Grade assignments shall be appointed based on a promotional eligibility list. If there is no promotional eligibility list Out of Grade assignments shall be chosen by seniority in grade. Overtime pay for work actually performed while in an out-of-class assignment will be based on the higher class pay rate.

5.7.1 STATION NO. 1 FIRE CAPTAIN

- a. A Station No. 1 Fire Captain shall be appointed from among the existing employees holding the rank of Fire Captain. The Station No. 1 Captain shall be filled from the rank of Fire Captain using seniority in grade, as Fire Captain, as the basis for appointment. The Station No. 1 Fire Captain shall receive a five (5%) percent increase in salary for performing the duties of Station No. 1 Fire Captain.

5.8 PAID LEAVE TIME

A. Definition of Terms

For the purposes of this Memorandum, the following specific terms are defined:

1. Twenty-four (24) Hour Working Shift. Each consecutive twenty-four (24) hour period from 7:00 a.m. of one day to 7:00 a.m. the following day.
2. Scheduled Days Off. A period of time between scheduled on duty twenty-four (24) hour working shifts.
3. Immediate Family. The term immediate family is defined under FMLA as a Child under the age of 18 years of age, or 18 years of age or older who is incapable of self care because of a mental or physical disability. An employee's child is one for whom the employee has actual day-to-day responsibility for care and includes a biological, adopted, foster or step-child. A child is "incapable of self care" if he or she requires active assistance or supervision to provide daily self care in three or more of the activities of daily living or instrumental activities of daily leave – such as, care for grooming and hygiene, bathing, dressing and eating, cooking, cleaning, shopping, taking public transportation, paying bills, maintaining a residence, using telephones and directories, etc. A parent, the biological parent of an employee or an individual who stands or stood in place of a parent to an employee when the employee was a child. A spouse,

husband or wife as defined or recognized under California State law for purposes of marriage. A domestic partner, an individual as defined by Family Code Sections 297 and 299.2. Domestic partner shall have the same meaning as "spouse" for purposes of CFRA leave. Not under the FMLA, but also included in this MOU is the added definition of step-parent, parent-in-law, sister, sister-in-law, brother, brother-in-law, grandparent and grandparent-in-law.

B. Sick Leave Benefits

1. Policy. Sick leave is permitted only in the event of the employee's off-the-job illness or injury. (On-the-job injuries are covered by the Town's Worker's Compensation Plan). The employee may utilize this benefit for less than the full work shift.
2. Sick Leave Accrual. Sick leave shall be accrued at a rate of twelve (12) hours per month. Sick leave may be accumulated without limit for the purpose of conversion to service time under the PERS contract. For all other purposes sick leave accrual will be limited to two thousand eight hundred (2,800) hours. Once the sick leave maximum accrual is reached no additional earnings will be made until the accrual falls below the maximum allowed.
3. Usage.
 - a. Notification. The employee shall notify his supervisor as soon as possible prior to the beginning of his scheduled work shift or, if illness occurs after the employee is at work, the employee shall notify his supervisor prior to leaving the job.
 - b. Usage. Sick leave taken shall be on an hour-for-hour basis, calculated to the nearest hour. If an employee is ill on a scheduled day off, or vacation day, that day shall not be taken as sick leave. Sick leave shall not be used during any other leave, except as provided under Section 5.8 (D) below under "Emergency Leave."
 - c. Release. An employee who has been absent because of an injury, or who has been absent for more than two (2) consecutive shifts, may be required to deliver to his supervisor a release executed by his attending physician. The Town agrees to pay for the physician's visit to obtain such release if the Town requires it.
 - d. Depletion of Accrued Sick Leave. Upon depletion of all accrued sick leave, the employee may use his accrued vacation leave. If additional sick leave is necessary, he may request a leave-of-absence from Town. In hardship cases, other employees in the same unit may donate time by working for their fellow employee on a shift trade basis.
 - e. Sick Leave Donation. In the event a member of the Association is in need of additional sick leave for an injury or illness, members of the Association may chose to donate their accrued time to the sick leave bank of the member in need. Leave donation will not be used for any other purpose. Once the donation has been made, it can not be reversed.

C. Holidays.

The following holidays shall be recognized effective January 1, 2006:

New Year's Day	January 1st
Martin Luther King's Birthday	Third Monday in January
Lincoln's Birthday	February 12
Washington's Birthday	Third Monday in February
Memorial Day	Designated Monday in May
Independence Day	July 4th
Labor Day	First Monday in September
Admissions Day	September 9
Veterans Day	November 11th
Thanksgiving Day	Designated day in November
Pre Christmas	Designated day in December
Christmas Day	December 25 th
Post Christmas	Designated day in December
	Also, any other
	Day proclaimed by the President and/or
	Governor as a public holiday, day of mourning or
	day of thanksgiving.

The Town shall recognize holidays for twenty-four (24) hour shift personnel by observing "holiday routine" on the listed Town recognized holidays. Saturdays and Sundays are regular work days and not considered holidays. In addition in January of each year, the Town shall credit one hundred eighty (180) hours of paid time or paid time off for each twenty-four (24) hour shift employee. Each employee with fifteen (15) years or greater of continuous service with the Town shall be entitled to an additional twenty-four (24) hours, raising their total to two hundred and four (204). New employees hired after January 1st shall have the prorated equivalent one hundred and eighty (180) hours issued on their first day of employment; the number of calendar days left in the year multiplied by .49315).

No later than October 30th of each year employees shall designate, in writing, in twenty-four (24) hour increments, those days which they desire to be scheduled as holiday compensated time off for the following calendar year. This time shall be based on the number of hours that will be earned as listed in the previous paragraph. Those holiday hours not scheduled as time off will be paid in twenty-six (26) bi-weekly checks in equal increments throughout the calendar year in which the time is earned.

Employees working eight (8) hour shifts shall observe holidays in the same manner as other forty (40) hour per week Town employees.

D. Vacation Leave.

1. Effective the first day of the full pay period following approval of this MOU on December 3, 2009 vacation leave accrual is to be granted on a percentage of vacation hours earned for all personnel based upon paid regular hours of employment:

<u>Years of Service</u>	<u>Accrual Rate</u>	<u>Maximum Accrual</u>	<u>Use Rate for Service Year</u>
0 to 4	0.04122	120 Hours	120 Hours
5 to 9	0.05769	168 Hours	168 Hours
10 to 14	0.07417	216 Hours	216 Hours
15 and over	0.09066	264 Hours	264 Hours

Vacation Leave does not accrue during overtime worked.

2. Accrued Vacation Time.

Vacation may be carried over, unless special permission is granted by the Town, to a maximum of two times annual earnings. When the vacation maximum accrual limit is reached no additional earnings will be made until the accrual falls below the maximum accrual limit.

The Association agrees to administer vacation picks as defined in the Memorandum of Understanding, after applying this agreement The Town and Association agree to allow members of the association to make-up a shortage in their vacation time by not taking vacation, as currently allowed in the Memorandum of Understanding, or using Compensatory Time Off and/or Overtime earned from December 3, 2009 through December 31, 2010. A maximum number of vacation hours, according to the number of years of service shall be applied to each association member as follows:

- i. An association member with 15 years of service may not make-up more than 144 hours of vacation during the defined period above.
- ii. An association member with 12 years of service may not make-up more than 96 hours of vacation during the defined period above.
- iii. An association member with 8 years of service may not make-up more than 48 hours of vacation during the defined period above.

Usage.

Notification: Scheduling of vacations shall be based on seniority, requested through an immediate supervisor and approved by the Department Head.

E. Emergency Leave

1. Policy. Emergency leave is intended to provide time off with pay to an employee due to an emergency within his immediate family.
2. Notification. The employee shall notify his immediate supervisor at the earliest possible time to inform him of the emergency. The Fire Chief or his designee will approve/disapprove the request in accordance with Fire Department policy.
3. Amount. Emergency leave shall be limited to the minimum amount of time necessary, and shall be taken as sick leave.

F. Other Leaves of Absence.

1. Military Leave. Military Leave shall be granted in accordance with the provisions of State laws. All employees with military commitments shall advise the Chief in writing of his commitments and shall advise him at the earliest possible time of which such leave must be taken.
2. Leaves of Absence. A leave of absence, for any reason, with or without pay, must be approved by the Town. A written request shall be submitted through the normal chain of command.
3. Family Medical Leave Act. The Town will comply with the provisions of the federal Family Medical Leave Act.
4. Bereavement Leave. In the event of a death of an immediate family member as referenced in Sick Leave, employees shall receive (48) hours of Bereavement Leave pay.

ARTICLE VI. GRIEVANCE PROCEDURE

6.1 DEFINITIONS

- A. Grievance. A grievance is a claimed violation, misapplication, or misinterpretation of a specific provision of this MOU which adversely affects the grievant.
- B. Grievant. A grievant is an employee in the unit who is filing a grievance as defined above. Alleged violations, misapplication or misinterpretation which affect more than one employee in a substantially similar manner may be consolidated at the discretion of management as a group grievance and thereafter represented by a single grievance.
- C. Day. Day shall mean a day in which the Town's main administrative office is open for business.

6.2 PROCESS

- A. Informal Level

Within five (5) days from the event giving rise to a grievance or from the date the employee could reasonably have been expected to have had knowledge of such event, the grievant shall orally discuss his/her grievance with his/her immediate supervisor. A supervisor shall have (5) days to give an answer to the employee.

B. Formal Levels

1. **Level 1.** If a grievant is not satisfied with the resolution proposed at the informal level, he/she may within ten (10) days of the receipt of such answer file a formal written grievance with his/her supervisor on a form containing a statement describing the grievance, the selection of this MOU allegedly violated, and the remedy requested. The supervisor (or designee) shall, within five (5) days, have a meeting with the grievant and within five (5) days thereafter give a written answer to the grievant on the form provided.
2. **Level 2.** If the grievant is not satisfied with the written answer from the supervisor, the grievant may, within five (5) days from the receipt of such answer, file a written appeal to the department head. Within ten (10) days of receipt of the written appeal, the department head or his/her designee, shall investigate the grievance which shall include a meeting with the concerned parties and, give a written answer to the grievant.
3. **Level 3.** If the grievant is not satisfied with the written answer from the department head, the grievant may, within five (5) days from the receipt of such answer, file a written appeal to the Town Manager. Within ten (10) days of receipt of the written appeal, the Town Manager or his/her designee, shall investigate the grievance which shall include a meeting with the concerned parties and give written answer to the grievant.
4. **Level 4.** If the grievant is not satisfied with the written answer from the Town Manager, the grievant may, within five (5) days from the receipt of such answer, file with the Town Clerk a written appeal to the Town Council. Within ten (10) days from the receipt of the written appeal, the Town Manager or his/her designee shall schedule a closed personnel session with the concerned parties and the Town Council. The Town Council will conduct the hearing and render a decision which shall be final and binding on both parties as related to Town procedure.

6.3 GENERAL PROVISIONS

- A. If a grievant fails to carry his/her grievance forward to the next level within the prescribed time period, the grievance shall be considered settled based upon the decision rendered at the most recent step utilized.
- B. If a supervisor or manager fails to respond with an answer within the given time period, the grievant may appeal his/her grievance to the next higher level.
- C. The grievant may be represented by a person of his/her choice at any formal level of this procedure.
- D. Time limits and formal levels may be waived by mutual written consent of the parties.

- E. Proof of service shall be accomplished by certified mail or personal delivery.
- F. The Association shall have standing to grieve beginning at the formal level department head only and continue to the following matters:
 - 1. On matters relating to the Association's business relationship with the Town which involves Association rights and prerogatives such as dues deduction, use of Town facilities, and access.
 - 2. On behalf of former Town employees regarding their termination rights and benefits.
 - 3. Where the Association believes there is a substantial non-compliance with an otherwise grievable term of the Memorandum of Understanding where no specific employee is directly involved.

ARTICLE VII. RETIREMENT

7.1 RETIREMENT (PERS)

- A. Effective January 1, 2011, the Town shall provide employees covered by this agreement with a Two-Tier Retirement Plan. These tiers, as they relate to the safety members of the Association, shall consist of a three percent at age fifty (3%@50) and a three percent at age fifty-five (3%@55)
 - 1. Upon agreement of all public safety bargaining units, the Town shall continue to provide for employees in the Association hired before January 1, 2011, the current level of benefits with the Public Employees Retirement System as set out in the contract, as amended, between the California Public Employees' Retirement System and the Town of Paradise originally entered into September 29, 1985. PERS correspondence to the Town directly related to the benefits covering employees in this unit will be sent to the Association.

The retirement plan includes the following options:

<u>Government Code Section</u>	<u>Benefit</u>
21362.2	3% at Age 50 Full
20965	Credit for Unused Sick Leave
21574	Fourth Level 1959 Survivor Benefits
20042	One Year Final Compensation
21427	Improved Non-Industrial Disability
21024	Military Service Credit
21548	Pre-retirement Death Benefit – Option 2

2. Upon agreement of all public safety bargaining units, the Town shall provide for employees in the Association hired on and after January 1, 2011, the PERS plan at three percent at age fifty-five (3%@55).

In addition to the 3% at age fifty-five (3%@55), the retirement plan for employees hired on or after January 1, 2011 shall include the following options:

<u>Government Code Section</u>	<u>Benefit</u>
20965	Credit for Unused Sick Leave
21574	Fourth Level 1959 Survivor Benefits
21427	Improved Non-Industrial Disability
21024	Military Service Credit
21548	Pre-retirement Death Benefit – Option 2

- B. Effective October 25, 2010, the Town will no longer pay the employees' nine percent (9.0%) share of the PERS program. Thereafter, all employees in the Association will pay one hundred percent (100%) of their share of the member contribution in the amount of nine percent (9%) for PERS Retirement. Coinciding with the effective date of the employees paid PERS, the Town shall increase such employees' base pay by nine percent (9%). The Town of Paradise Salary Pay Plan shall be updated accordingly.

Since employees will be paying for their member contribution, it will no longer be necessary for the Town to pay the cost and report the value of EPMC.

ARTICLE VIII. SPECIALITY PAY

8.1 SPECIALITY PAY

A. Emergency Medical Technician

The Town shall pay thirty dollars (\$30.00) per month to employees who have obtained and maintain certification as an Emergency Medical Technician (EMT). Employees so qualified shall apply such EMT skills as assigned by the Town.

B. Specialized Units

Employees assigned to one of the specialized units set forth below shall receive a five (5%) percent increase to their base salary for participation in a specialized unit. An employee shall only receive compensation for one specialized unit at any given time, even if the employee has requested and is assigned to participate in two or more units.

C. **Hazardous Materials Team**

The maximum number of employees assigned to the Hazardous Materials Team shall be as set forth in the joint powers agreement, subject to approval of the number of employees assigned to the team by the Town Council, as recommended by the Fire Chief and Town Manager.

D. **Butte County Interagency Rescue Team**

The maximum number of employees assigned to the Butte County Interagency Rescue Team shall be as set forth in the letter agreement, subject to approval of the number of employees assigned to the team by the Town Council, as recommended by the Fire Chief and Town Manager.

E. **Butte County Arson Task Force**

The maximum number of employees assigned to the Butte County Arson Task Force shall be as set forth in a joint powers agreement, a letter agreement, or a memorandum of understanding, subject to approval of the number of employees assigned to the team by the Town Council, as recommended by the Fire Chief and Town Manager.

F. **New Specialized Units**

The Town will meet and confer over the establishment of new specialized units during the term of this MOU.

ARTICLE IX. REIMBURSEMENT

9.1 **REIMBURSEMENT**

Reimbursement for personal property lost or damaged as a direct result of employment shall be made according to the following:

A. Reimbursement for personal prostheses such as hearing aids or corrective lenses will be at comparable replacement cost of such items damaged beyond repair and the repair cost of items that are repairable. The amount of reimbursement shall not include the cost of fittings or examinations.

B. Jewelry items do not come within the definition of property as set forth in the Government Code. Therefore, no reimbursement will be made for damaged or lost jewelry items. Reimbursement for damaged or lost watches is limited to the functional value of the watch, not to exceed seventy dollars (\$70.00).

C. The amount of reimbursement for damaged articles of clothing will be determined by the following formula based on the comparable replacement cost, the age, the life expectancy and the condition of the damaged article:

LIFE EXPECTANCY RATES

MEN'S WEAR			WOMEN'S WEAR		
	Item	Years		Item	Years
	Coats & Jackets	4		Blouses	3
	Leather & Suede	5		Coats & Jackets	4
	Hats	2		Leather & Suede	5
	Neckties	2		Dresses	5
	Rainwear			Rainwear	
	Plastic	2		Plastic	2
	Fabric	4		Fabric	4
	Shoes	3		Shoes	2
	Shirts	3		Shirts	5
	Slacks	4		Slacks	3
	Sport Coats	5		Suits	5
	Suits	4		Sweaters	4
	Sweaters	4		Underwear	
	Underwear	2		Slips	2
	Work Clothes	3		Foundation Garments	1
				Panties	1

Calculation of Claims Reimbursement Values/Life Expectancy Rating

CALCULATION OF CLAIMS REIMBURSEMENT VALUES
Life Expectancy Rating of Article

1	2	3	4	5	% of Replacement Cost		
Age of Article in Months					Excellent	Average	Poor
0 to 4	0 to 4	0 to 4	0 to 4	4 to 7	100%	100%	100%
4 to 7	4 to 7	4 to 10	4 to 13	4 to 16	75%	75%	75%
7 to 9	7 to 13	10-19	13-25	16-31	70%	70%	70%
9-11	13-19	19-28	25-37	31-46	50%	50%	50%
11-13	19-25	28-37	37-49	46-61	30%	30%	30%
13 mos. and older	25 mos. and older	37 mos. and older	49 mos. and older	61 mos. and older	20%	15%	10%

9.2 OVERTIME

- A. All scheduled hours (including vacation and sick leave and comp time) beyond the defined work period shall be paid at one and one-half (1-1/2) of the employee's current rate of pay. This practice shall continue with the following definitions to be applicable due to implementation of the Fair Labor Standards Act (hereinafter referred to as "Act").
- B. The Town elects to stipulate a 7K exemption for all personnel represented by the Association.
- C. The Act stipulates that the maximum work week for firefighters shall be fifty-three (53) hours. The current work week in practice is considered to be fifty-six (56) hours. Under provision of the Act, the Town had elected to implement twenty-four (24) day work period which sets the maximum hours to be worked as non-overtime hours at one hundred and eighty-two (182). Under current practice, which will continue, the fifty-six (56) hour work week will yield one hundred and ninety-two (192) hours in the work place during the specified work period, the difference in hours, that being ten (10); will be paid at the specified overtime rate.
- D. Wages earned under provisions of the FLSA (Fair Labor Standards Act) will be paid upon completion and approval of an FLSA cycle.
- E. An employee may also elect to convert the FLSA funds earned under Paragraph C to Compensatory Time Off for the entire year provided it does not conflict with the provisions of the FLSA and is not in conflict with other provisions of this MOU.
- F. Employees may accrue compensatory time at the rate of time and one-half for hours worked above the standard fifty-six (56) up to a maximum of two hundred eighty-eight (288) hours. The employee has the option of time and one-half pay or time and one-half compensatory time.
- The employees must request the use of banked compensatory time at least forty-eight (48) hours in advance. Once the approval for such use is granted, there will be no revocation of said approval.
- G. Call back pay at a minimum of four (4) hours at time and one-half shall be paid for employees required to return to work on overtime.
- 1) Compensatory time may not be offered in lieu of overtime for training which is specifically requested by the employer, or is necessary to meet the minimum requirements of the classification of the employee involved, unless it is specifically requested by the employee.
 - 2) Compensatory time may be offered if attendance is voluntary, is outside regular working hours and the employee conducts no productive work in connection with the course (29 CFR 781;.30) (1991)

9.3 HOURS OF WORK

Employees shall work an average fifty-six (56) hour work week within a work period established by the Town. The Town Manager must be notified of any work schedule changes before they take place.

The Fire Chief may place an employee on a temporary assigned forty (40) hour work week with the employee's consent. Examples of a temporary assigned forty (40) hour work week may include, but is not limited to, assignments for fire prevention, arson investigation, training, or other assignments that require continuity or daily oversight. Included in this category are "light duty" assignments, which can be used to provide special assignment duties to an employee under special circumstances, injury, or illness, which temporarily prevent the performance of the employees' normal job duties.

The guidelines for the development to a temporary assignment for a forty (40) hour work week conversion include:

- A. Assignments are to be made in writing, setting out the duties and period of time of the assignment.
- B. Assignments are made at the discretion of the Fire Chief and with the consent of the involved employee based upon the assignment and the defined term. The Town is not obligated to create a forty (40) hour position for an employee.
- C. Compensation during these temporary assignments shall be in accordance with the equivalent pay rate as set out in Appendices "C" and "D."
- D. Employees working a forty (40) hour workweek assignment, which does not fall under "light duty" circumstances, shall not accept a twenty-four (24) hour overtime shift during the contiguous days of the forty (40) hour scheduled work week, however are eligible to accept such shifts on their scheduled days off. Overtime may also be earned for work required over the forty (40) hour scheduled work week. This includes emergency callback, necessary after-hour time worked and necessary meetings outside assigned hours.
- E. Employees working under "light duty" circumstances shall not be eligible to accept a twenty-four (24) hour overtime shift; however, overtime may be earned for work required over the forty (40) hour scheduled work week. This includes necessary after-hour time worked and necessary meetings outside assigned hours.
- F. The duration of temporary assignments will normally be no less than fourteen (14) days, or longer than ninety (90) days.

All personnel are subject to being called back to work on off-shift days for emergency purposes.

9.4 UNIFORM ALLOWANCE

The Town agrees to increase the Uniform Allowance from \$480, plus one pair of pants and one boot per year in the Fire departments budget to \$995 per person per year retroactive to July 1, 2008. Effective July 1, 2009 the uniform allowance of \$995 per person will be paid in 26 bi-weekly pay periods in equal increments.

New Hire Uniform:

- 6 Shirts
- 2 Uniform Shirts
- 3 Pants
- Duty Boots
- Badge
- 1 Belt
- Name Tag
- Winter Jacket

Safety Equipment:

- 1 Set of complete turnouts with structure boots (The goal of the department is to provide an additional set of turnouts as soon as possible or when fiscally feasible upon one year completion of probation and well within 2 years of employment).
- 1 Combo structure helmet with goggles & shroud helmet light
- 1 Pair of structure gloves
- 1 Harness & belt with fire shelter & hose clamp
- 1 Flash light
- 1 Set of Wildland Gear (The goal of the department is to provide an additional set of gear as soon as possible or when fiscally feasible upon one year following completion of probation and well within 2 years of employment)
- 1 Pair of wildland gloves
- 1 Bendix/King radio
- Eye protection (OSHA required)

9.5 Gym Reimbursement

The Town proposes a gym reimbursement of \$90 per quarter for employees who attend the gym at least 13 times in a quarter effective October 1, 2008. Employee should submit proof of attendance to be eligible for reimbursement. Fire Administration agrees to work with the FFA to set up a time for gym use while on duty during hard time for 1 ½ hours for members of this MOU).

9.6 COMPUTER LOAN PROGRAM

A. Employees in this Unit may participate in the computer loan program existing for other Town bargaining units.

9.7 TOWN'S RIGHTS AND RESPONSIBILITIES

- A. Town retains solely and exclusively all the rights, powers and authority exercised or held prior to the execution of this Memorandum of Understanding, except as expressly limited by a specific provision of this Memorandum of Understanding. Without limiting the generality of the foregoing, the rights, powers, and authority retained solely and exclusively by the Town and not abridged herein, include, but are not limited to the following: To manage and direct its business and personnel; to manage, control, and determine the mission of its departments, building facilities, and operations; to create, change, combine or abolish jobs, departments and facilities in whole or in part; to direct the work force; to increase or decrease the work force and determine number of employees needed; to hire, transfer, promote and maintain the discipline and efficiency of its employees; to establish work standards, schedules of operation and reasonable work load; to specify or assign work requirements and require overtime; to schedule working hours and shifts; to adopt rules of conduct; to determine the type and scope of work to be performed by Town's employees and the services to be provided; to classify positions; to establish initial salaries of new classifications; to determine the methods, processes, means and places of providing services and to take whatever action necessary to prepare for and operate in an emergency.

9.8 PROMOTIONS

Promotional advancements shall be made when the Town announces a vacancy and develops an eligibility list as set out in the Town's Personnel Rules with the following exceptions:

- A. Whenever the Town proposes to fill a position in the Fire Engineer, Fire Captain or Fire Division Chief Classifications, the position will be announced at least ten (10) days in advance of the final filing date by posting an announcement in each fire station and sending a copy of the notice to the Firefighter's Association.
- B. The Town will accept applications from qualified workers to be tested for the position. A promotional eligibility list will be developed from which the Town will make selections from among any of the qualified candidates. The list will normally last for a period of two (2) years unless extended by the Town Manager.
- C. In the event the promotional list is exhausted and there are not employees qualified for promotion, the Town may fill the position from an open list.
- D. When filling fire management positions, the Town will encourage qualified Department workers to apply for the examination. The examination will be both open and promotional and the Town may select from among any of the qualified. However, the Town will give preferential consideration to the promotion of candidates from within the Department when they are equally qualified and suitable to the candidates from outside the Department.
- E. When applicants for promotion are scheduled for promotional examinations the following procedure shall apply:

- 1) Applicants who are scheduled for promotional examination during their assigned shift period shall be permitted to take the promotional examination. Replacement personnel assigned for the purpose of permitting such applicants to take the promotional examination shall be credited with compensation time off under the terms of Memorandum of Understanding for the hours assigned.
- 2) Applicants who are scheduled for promotional examination during an off duty period shall be credited with compensation time off under the terms of this Memorandum of Understanding for the promotional examination time scheduled.

9.9 FULL UNDERSTANDING, MODIFICATION, WAIVER

A. This Memorandum of Understanding sets forth the full and entire understanding of the parties regarding all matters within the scope of bargaining whether or not set forth herein, and any other prior or existing understanding or agreements by the parties, whether formal or informal, relating to any such matters are hereby superseded or terminated in their entirety.

It is agreed and understood that each party hereto voluntarily and unqualifiedly waives its right to negotiate, and agrees that the other party shall not be required to negotiate with respect to any matter covered or not covered herein during the term of this MOU.

No agreement, alteration, understanding, variation, waiver or modification of any of the terms or provisions contained herein shall in any manner be binding upon the parties hereto unless made and executed in writing by all parties hereto, and if required, approved and implemented by the Town Council and the Association membership.

The waiver of any breach, term, or condition of this MOU by either party shall not constitute a precedent in the future enforcement of all its terms and provisions.

10.1 EFFECT OF AGREEMENT

This MOU shall supersede any policies, practices, or ordinance provisions with which it may conflict.

DATED:

Town Representative 



Charles L. Rough, Jr., Town Manager

Association Representative(s):



Brian Youngblood, Association President



Jason Maxson, Assoc. Vice President

TOWN OF PARADISE SALARY PAY PLAN
TOWN OF PARADISE FIRE FIGHTERS ASSOCIATION
Exhibit "A"

Position Title	Hours/Week	A Step	B Step	C Step	D Step	E Step	F Step
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FIREFIGHTER - Trainee

Current

HOURLY	40	18.26	19.17	20.13	21.14	22.20	23.31
BIWEEKLY		1,460.80	1,533.60	1,610.40	1,691.20	1,776.00	1,864.80
MONTHLY		3,165.07	3,322.80	3,489.20	3,664.27	3,848.00	4,040.40
ANNUAL		37,980.80	39,873.60	41,870.40	43,971.20	46,176.00	48,484.80

Effective October 24, 2010 - December 31, 2011

HOURLY	40	18.91	19.85	20.84	21.88	22.97	24.12
BIWEEKLY		1,512.66	1,588.00	1,667.20	1,750.40	1,837.60	1,929.60
MONTHLY		3,277.43	3,440.67	3,612.27	3,792.53	3,981.47	4,180.80
ANNUAL		39,329.12	41,288.00	43,347.20	45,510.40	47,777.60	50,169.60

Effective January 1, 2012

HOURLY	40	19.90	20.90	21.95	23.05	24.20	25.41
BIWEEKLY		1,592.27	1,672.00	1,756.00	1,844.00	1,936.00	2,032.80
MONTHLY		3,449.92	3,622.67	3,804.67	3,995.33	4,194.67	4,404.40
ANNUAL		41,399.07	43,472.00	45,656.00	47,944.00	50,336.00	52,852.80

FIREFIGHTER

Current

HOURLY	56	13.04	13.69	14.37	15.09	15.84	16.63
BIWEEKLY		1,460.48	1,533.28	1,609.44	1,690.08	1,774.08	1,862.56
MONTHLY		3,164.37	3,322.11	3,487.12	3,661.84	3,843.84	4,035.55
ANNUAL		37,972.48	39,865.28	41,845.44	43,942.08	46,126.08	48,426.56

Effective October 24, 2010 - December 31, 2011

HOURLY	56	13.50	14.18	14.89	15.63	16.41	17.23
BIWEEKLY		1,512.33	1,588.16	1,667.68	1,750.56	1,837.92	1,929.76
MONTHLY		3,276.71	3,441.01	3,613.31	3,792.88	3,982.16	4,181.15
ANNUAL		39,320.50	41,292.16	43,359.68	45,514.56	47,785.92	50,173.76

Effective January 1, 2012

HOURLY	56	14.21	14.92	15.67	16.45	17.27	18.13
BIWEEKLY		1,591.92	1,671.04	1,755.04	1,842.40	1,934.24	2,030.56
MONTHLY		3,449.17	3,620.59	3,802.59	3,991.87	4,190.85	4,399.55
ANNUAL		41,390.00	43,447.04	45,631.04	47,902.40	50,290.24	52,794.56

TOWN OF PARADISE SALARY PAY PLAN
TOWN OF PARADISE FIRE FIGHTERS ASSOCIATION
Exhibit "A"

Position Title	Hours/Week	A Step	B Step	C Step	D Step	E Step	F Step
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FIRE ENGINEER - Trainer

Current

HOURLY	40	21.17	22.23	23.34	24.51	25.74	27.03
BIWEEKLY		1,693.60	2,489.76	2,614.08	2,745.12	2,882.88	3,027.36
MONTHLY		3,669.47	3,853.20	4,045.60	4,248.40	4,461.60	4,685.20
ANNUAL		44,033.60	46,238.40	48,547.20	50,980.80	53,539.20	56,222.40

Effective October 24, 2010 - December 31, 2011

HOURLY	40	21.92	23.02	24.17	25.38	26.65	27.98
BIWEEKLY		1,753.72	2,578.24	2,707.04	2,842.56	2,984.80	3,133.76
MONTHLY		3,799.73	3,990.13	4,189.47	4,399.20	4,619.33	4,849.87
ANNUAL		45,596.79	47,881.60	50,273.60	52,790.40	55,432.00	58,198.40

Effective January 1, 2012

HOURLY	40	23.08	24.23	25.44	26.71	28.05	29.45
BIWEEKLY		1,846.02	2,713.76	2,849.28	2,991.52	3,141.60	3,298.40
MONTHLY		3,999.72	4,199.87	4,409.60	4,629.73	4,862.00	5,104.67
ANNUAL		47,996.62	50,398.40	52,915.20	55,556.80	58,344.00	61,256.00

FIRE ENGINEER

Current

HOURLY	56	15.11	15.87	16.66	17.49	18.36	19.28
BIWEEKLY		1,692.32	1,777.44	1,865.92	1,958.88	2,056.32	2,159.36
MONTHLY		3,666.69	3,851.12	4,042.83	4,244.24	4,455.36	4,678.61
ANNUAL		44,000.32	46,213.44	48,513.92	50,930.88	53,464.32	56,143.36

Effective October 24, 2010 - December 31, 2011

HOURLY	56	15.65	16.43	17.25	18.11	19.02	19.97
BIWEEKLY		1,752.40	1,840.16	1,932.00	2,028.32	2,130.24	2,236.64
MONTHLY		3,796.86	3,987.01	4,186.00	4,394.69	4,615.52	4,846.05
ANNUAL		45,562.33	47,844.16	50,232.00	52,736.32	55,386.24	58,152.64

Effective January 1, 2012

HOURLY	56	16.47	17.29	18.15	19.06	20.01	21.01
BIWEEKLY		1,844.63	1,936.48	2,032.80	2,134.72	2,241.12	2,353.12
MONTHLY		3,996.70	4,195.71	4,404.40	4,625.23	4,855.76	5,098.43
ANNUAL		47,960.35	50,348.48	52,852.80	55,502.72	58,269.12	61,181.12

TOWN OF PARADISE SALARY PAY PLAN
TOWN OF PARADISE FIRE FIGHTERS ASSOCIATION
Exhibit "A"

Position Title	Hours/Week	A Step	B Step	C Step	D Step	E Step	F Step
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FIRE CAPTAIN - Trainer

Current

HOURLY	40	23.33	24.50	25.73	27.02	28.37	29.79
BIWEEKLY		1,866.40	1,960.00	2,058.40	2,161.60	2,269.60	2,383.20
MONTHLY		4,043.87	4,246.67	4,459.87	4,683.47	4,917.47	5,163.60
ANNUAL		48,526.40	50,960.00	53,518.40	56,201.60	59,009.60	61,963.20

Effective October 24, 2010 - December 31, 2011

HOURLY	40	24.16	25.37	26.64	27.97	29.37	30.84
BIWEEKLY		1,932.66	2,029.60	2,131.20	2,237.60	2,349.60	2,467.20
MONTHLY		4,187.42	4,397.47	4,617.60	4,848.13	5,090.80	5,345.60
ANNUAL		50,249.09	52,769.60	55,411.20	58,177.60	61,089.60	64,147.20

Effective January 1, 2012

HOURLY	40	25.43	26.70	28.04	29.44	30.91	32.46
BIWEEKLY		2,034.38	2,136.00	2,243.20	2,355.20	2,472.80	2,596.80
MONTHLY		4,407.81	4,628.00	4,860.27	5,102.93	5,357.73	5,626.40
ANNUAL		52,893.78	55,536.00	58,323.20	61,235.20	64,292.80	67,516.80

FIRE CAPTAIN

Current

HOURLY	56	16.67	17.50	18.38	19.30	20.27	21.28
BIWEEKLY		1,867.04	1,960.00	2,058.56	2,161.60	2,270.24	2,383.36
MONTHLY		4,045.25	4,246.67	4,460.21	4,683.47	4,918.85	5,163.95
ANNUAL		48,543.04	50,960.00	53,522.56	56,201.60	59,026.24	61,967.36

Effective October 24, 2010 - December 31, 2011

HOURLY	56	17.26	18.12	19.03	19.98	20.98	22.03
BIWEEKLY		1,933.32	2,029.44	2,131.36	2,237.76	2,349.76	2,467.36
MONTHLY		4,188.86	4,397.12	4,617.95	4,848.48	5,091.15	5,345.95
ANNUAL		50,266.32	52,765.44	55,415.36	58,181.76	61,093.76	64,151.36

Effective January 1, 2012

HOURLY	56	18.17	19.08	20.03	21.03	22.08	23.18
BIWEEKLY		2,035.07	2,136.96	2,243.36	2,355.36	2,472.96	2,596.16
MONTHLY		4,409.33	4,630.08	4,860.61	5,103.28	5,358.08	5,625.01
ANNUAL		52,911.91	55,560.96	58,327.36	61,239.36	64,296.96	67,500.16

TOWN OF PARADISE SALARY PAY PLAN
TOWN OF PARADISE FIRE FIGHTERS ASSOCIATION
Exhibit "A"

Position Title	Hours/Week	A Step	B Step	C Step	D Step	E Step	F Step
FIRE BATTALION CHIEF							
Current							
HOURLY	56	21.54	22.62	23.75	24.94	26.19	27.50
BIWEEKLY		2,412.48	2,533.44	2,660.00	2,793.28	2,933.28	3,080.00
MONTHLY		5,227.04	5,489.12	5,763.33	6,052.11	6,355.44	6,673.33
ANNUAL		62,724.48	65,869.44	69,160.00	72,625.28	76,265.28	80,080.00
Effective October 24, 2010 - December 31, 2011							
HOURLY	56	22.30	23.42	24.59	25.82	27.11	28.47
BIWEEKLY		2,498.12	2,623.04	2,754.08	2,891.84	3,036.32	3,188.64
MONTHLY		5,412.60	5,683.25	5,967.17	6,265.65	6,578.69	6,908.72
ANNUAL		64,951.20	68,199.04	71,606.08	75,187.84	78,944.32	82,904.64
Effective January 1, 2012							
HOURLY	56	23.48	24.65	25.88	27.17	28.53	29.96
BIWEEKLY		2,629.60	2,760.80	2,898.56	3,043.04	3,195.36	3,355.52
MONTHLY		5,697.47	5,981.73	6,280.21	6,593.25	6,923.28	7,270.29
ANNUAL		68,369.68	71,780.80	75,362.56	79,119.04	83,079.36	87,243.52