

**MEMORANDUM OF UNDERSTANDING
BETWEEN THE
TOWN OF TRUCKEE
AND THE
TRUCKEE POLICE OFFICERS' ASSOCIATION**

ARTICLE 1 - RECOGNITION:

Pursuant to the provisions of the Town of Truckee's Employer–Employee Relations Resolution and the Meyers–Milius–Brown Act, Government Code Section 3500, et seq., the Town of Truckee (hereinafter called the "Town" and "Employer" interchangeably), has recognized the Truckee Police Officers' Association (hereinafter called the "Association") as the exclusive recognized bargaining agent for the employees in the Non-exempt Sworn Employees Unit for the purpose of establishing wages, hours, terms of employment, and working conditions.

ARTICLE 2:

[Reserved]

ARTICLE 3 - COMPENSATION PLAN:

Section 1: Cost of Living Adjustment: Cost of Living Adjustment:

A 5.0% cost-of-living adjustment (COLA) to employees' wages shall be applied on the first day of the pay period during which the Town Council adopts this agreement. Wage ranges listed in Attachment "A" will be effective the same pay period. Employees who are employed as police officers shall be moved to range 22H as detailed in Attachment A and employees who are employed as police sergeants shall be moved to range 26H. Ranges 17P and 21P shall be removed from the matrix.

If the employee's COLA-adjusted wage is below the new range minimum, the employee's wage will be adjusted to their new range minimum (i.e. either \$49.32 per hour for police officers or \$59.94 per hour for police sergeants).

After moving all employees to their new range, a 2.0% equity adjustment shall be applied on the same day. The total impact shall be a 7.0% increase in employee wages (the adjustment shall not be compounded).

In July of 2025 and July of 2026, a cost-of-living adjustment shall be applied on the first day of the first full pay period of July, to employee wages and the wage ranges referenced in Attachment "A" that are covered by the Association, subject to the following provisions:

- a) The cost-of-living adjustment each year shall be no less than 3.0% and no more than 5.0%.
- b) The exact percentage shall be equal to the U.S. Bureau of Labor Statistics, Consumer Price Index, All Urban Consumers for San Francisco-Oakland-Hayward, not seasonally adjusted, rounded up to the nearest quarter percentage. Example: if the CPI is 3.63%, the COLA adjustment will be 3.75%. The CPI will be for the time period from February to February. Example: the cost-of-living adjustment applied in July of 2025, would be based on the February 2024 to February 2025 CPI index.

Section 2: Merit Increases: The Town's compensation plan has open pay ranges (see Attachment "A"). Employees will be eligible for pay increases based upon performance in each fiscal year. This merit-based increase will be determined as specified in Attachment "B". This schedule is based upon the Town's budgeted general fund revenue as defined in Attachment "C". A portion of this schedule is based upon the Town's assessed value as reported approximately in July of each year to the Town by the Nevada County Auditor-Controller. The Town will calculate, and the Association verify, the year-to-year percent change in the assessed value (including secured, unsecured and unitary tax rolls per Nevada County) from the immediate prior year. The Town will also utilize sales tax revenue projections provided by the outside consultant, a copy of which will be provided to the Association prior to July 31 of each year. Any employee merit-based pay changes will then be awarded under the appropriate scale beginning July 1 of that year. The award date is based on the employee's annual evaluation date as determined by the Human Resources department. As an example, if the year-to-year percent increase in the Town's budgeted general fund revenue as defined in Attachment "C", is 1.3%, an employee who receives a pay for performance score of 3.87 on his/her evaluation will be eligible for a 1.0% merit increase to his/her base pay. If the year-to-year increase is 2.1%, the employee who receives a 3.87 on his/her evaluation will be eligible to receive a 2.0% merit increase to his/her base pay.

Section 3: Evaluation Form Review

No later than June 30, 2025, the Town shall form an organization-wide committee to develop recommendations on the Town's current evaluation form for potential updates for more job relevant criteria and weighting factors. The 0–5-point rating system will be maintained.

ARTICLE 4 - WORK PERIODS:

Section 1: Because there are a variety of work shifts including, but not limited to 3/12.5 with a ten-hour payback day, 3/11 canine schedule plus a training day, 4/10, 5/9, 5/8 plans, the daily work schedule will consist of the normal number of hours for that assigned shift. i.e., 12.5, 11, 10, 9, or 8 hours. Each year, employees who work twelve- and one-half-hour shifts must work twelve payback days each year to complete 2,080 hours of annual service. Most payback days are scheduled contiguous with the employee's assigned work days. The Town will utilize no more than four payback days per year for non-training purposes.

For sworn employees, assigned work shifts are inclusive of a 60-minute meal break. As sworn employees are considered to have already been compensated for their breaks, if they are unable to take their breaks they shall not receive any additional compensation.

Section 2: Sworn members assigned to work a 3/12.5 plan will be assigned 80 hours every pay period. One week of the pay period will consist of three 12-hour shifts and one week will consist of three 12-hour shifts and one 8-hour shift.

Section 3: Sworn members assigned to work a 4/10 plan will be assigned four 10-hour days each week.

Section 4: The Town designates a 28-day work period for sworn personnel for the purpose of overtime under the Fair Labor Standards Act.

Section 5: The Town shall notify an employee 14 days in advance of a change to their work schedule or shift assignment, except in the case of an emergency or unforeseen incident.

Section 6: Employees shall receive a minimum of eight (8) hours of time off between shifts except in the case of an emergency or unforeseen incident.

ARTICLE 5 - OVERTIME:

Section 1: All full-time employees shall be entitled to overtime at time and one-half the regular straight time pay for all hours worked in excess of eighty (80) hours within the employee's regular two-week pay period. An adjustment for scheduled "float" time will be the only exception to this calculation. Overtime must be authorized by an immediate supervisor or anyone on a higher level in the organization. Nothing herein limits or restricts the authority of the Town to require any employee to perform overtime work.

For the purposes of computing overtime, use of holidays, vacation or compensatory time off during any given workweek shall be considered time actually worked. Sick leave time off shall not be considered time actually worked for the purposes of computing overtime.

The Police Chief, or his/her designee, shall designate work schedules for employees. The Police Chief, or his/her designee, may alter this schedule from time to time when needs of the department require.

Section 2: When an employee is required to appear in court as a result of their employment with the TOWN on his/her day off, said employee shall be entitled to overtime. The minimum overtime to which said employee is entitled shall be three (3) hours at time and one half when the court appearance occurs.

If placed on call-back status by the court for the morning session, the employee shall receive two hours of standby pay at straight time if no court appearance is made during the morning session. If the call-back status is then continued into the afternoon, the employee shall receive an additional two hours of standby pay at straight time if no court appearance is made during the afternoon session.

When an employee is required to appear in court as a result of their employment with the TOWN on his/her day off, and the court appearance is canceled after 6:00 p.m. the day prior to the scheduled court proceeding, he/she shall receive two (2) hours pay at their time and one half rate.

Section 3: The following time is not considered work time for the purpose of calculating overtime.

1. Time spent traveling to work and returning home in either personal or Town-owned vehicles.
2. All time spent doing homework, study time, meal time, or sleep time when assigned off-duty training.
3. All time putting on or removing uniforms.
4. All time for personal preparation and clean-up.

Section 4: Emergency overtime is that time when an off duty employee is ordered to report for duty. When so ordered the travel time for the employee to get to work, not to exceed 30 minutes, shall be counted as work time. Emergency overtime is when an employee's presence at work is deemed necessary or advisable:

1. To properly handle an emergency incident or incidents, or
2. To maintain necessary staffing levels.

ARTICLE 6 - SHIFT DIFFERENTIAL:

Employees shall be paid a 7.5% shift differential for each shift worked when more than half of the shift falls between the hours of 6:00 p.m. and 6:00 a.m.

ARTICLE 7 - REIMBURSEMENT FOR TRAVEL AND OTHER OFFICIAL EXPENSE:

Employees shall be reimbursed for such expenses as approved by the Town Manager in such amounts as designated by the Town Council policy regarding reimbursement of travel and other official expenses in accordance with the Town's Personnel Rules and any Council resolutions.

ARTICLE 8 - RETIREMENT:

Section 1: Employees designated by CalPERS as Classic Members employed full time by the Town prior to July 1, 2011 shall receive the following retirement benefits:

Section A: Employees covered by this Agreement will participate in the Public Employees Retirement System (PERS). The Town shall maintain the employer contributions to PERS for the term of this Agreement.

Section B: The Town will maintain the "3.0% @ 50" CalPERS safety retirement plan. Employees will contribute to the employee portion of this plan as described in Section 3 below.

Section C: The PERS plan for Classic employees hired prior to July 1, 2011 includes the following options:

1. Sec. 20024 = One Year Final Compensation
2. Sec. 20965 = Credit for unused sick leave
3. Sec. 21624 & 21626 = Post-Retirement Survivor Allowance
4. Sec. 21573 = 1959 Survivor Benefits
5. Sec. 21024 = Military Service Credit
6. Sec. 209903 = Two (2) years additional service credit due to pending layoffs, transfers or demotions.

Section 2: Employees designated by CalPERS as Classic Members employed full time by the Town on or after July 1, 2011 shall receive the following retirement benefits:

Section A: Employees covered by this Agreement will participate in the Public Employees Retirement System (PERS). The Town shall maintain the employer contribution to PERS for the term of this Agreement.

Section B: The Town will maintain the "3.0% @ 55" PERS safety retirement plan; employees will contribute to the employee portion of this PERS plan as described in Section 3 below.

Section C: The PERS plan for Classic employees hired on or after July 1, 2011 includes the following options:

1. Sec. 20965 = Credit for unused sick leave
2. Sec. 21624 & 21626 = Post-Retirement Survivor Allowance
3. Sec. 21573 = 1959 Survivor Benefits
4. Sec. 21024 = Military Service Credit as Public Service
5. Sec. 20903 = Two (2) years additional service credit due to pending layoffs, transfers or demotions.

In accordance with the 3% @ 55 Formula Section 21363.1 Plan, the final compensation is the average monthly pay rate during the last consecutive 36 months of employment unless the member designates a different period of 36 months.

Section 3: Pursuant to the provisions of California Government Code ("Gov. Code") Sections 20516, and 20516.5, PERS Safety Employees who are Classic Members, as that term is defined by PERS, will contribute a total of 12% (9% employee share and 3% employer share) of their retirement compensable income on a pre-tax basis toward their PERS retirement.

Employee-paid PERS contributions will be withheld on a pre-tax basis.

Section 4: The PERS plan for employees designated by CalPERS as New Members who are hired by the Town on or after January 1, 2013 shall receive the following retirement benefits:

Section A: Employees covered by this Agreement will participate in the Public Employees Retirement System (PERS). The Town shall maintain the employer contribution to PERS for the term of this Agreement.

Section B: The Town will maintain the "2.7% @ 57" CalPERS safety retirement plan; employees shall contribute the full required employee-paid portion of the CalPERS plan. It is recognized by both parties that this amount will change from time to time as determined by PERS in accordance with the Public Employer Pension Reform Act of 2012.

Section 5: Participation in the CalPERS plan discontinues employee participation in the Social Security System.

ARTICLE 9 - HOLIDAYS:

Employees shall be entitled to the paid holidays specified in the Town's Personnel Rules. The Town and Association agree that for the life of this agreement or until mutually modified, holiday time, with the exception of the one "personal" holiday, called a floating holiday, will be accrued in each employee's bank when the holiday occurs. This accrual will be at time and one-half (1 1/2). This will result in an employee who works the entire 12-month period accruing 156 hours in their holiday bank, pending approval of a side letter amending the Personnel Rules by all three employee bargaining groups and the Town Council. The accrual period will run through November 30. During the first pay period of December, the employee will be paid for all accrued holiday time, however, the employee, at their discretion, may request to not be paid for 40 hours or less of accrued time. The employee will then be eligible to use no more than 40 hours of accrued holiday time over the next twelve months as paid time off. Such paid time off must be requested by the employee and approved in accordance with the Public Safety Department's policies and procedures for paid time off.

The one floating holiday will be added to the employee's vacation bank at straight time in accordance with the Town's practices and procedures.

ARTICLE 10 - VACATION:

Employees shall be entitled to the vacation benefits specified in the Town's Personnel Rules.

ARTICLE 11 - SICK LEAVE:

Employees shall be entitled to sick leave benefits specified in the Town's Personnel Rules. Retiring employees may cash-out accrued sick leave balances up to the applicable maximum specified in the Town's Personnel Rules and/or have accrued sick leave reported to CalPERS for service credit. The combination of sick leave cash-out and reporting to CalPERS may not exceed the employee's sick leave accrual at retirement.

ARTICLE 12 - LEAVES OF ABSENCE:

Employees shall be entitled to Leaves of Absence specified in the Town's Personnel Rules.

ARTICLE 13 - DONATION OF ACCRUED SICK AND VACATION:

Employees shall be entitled to donate accrued vacation, sick or compensatory time as specified in the Town's Personnel Rules.

ARTICLE 14 - PROBATIONARY PERIOD:

Employees covered by this agreement shall be subject to the terms and conditions for Probationary Periods as contained in the Town Personnel Rules.

ARTICLE 15 - ABSENCE POLICY

Employees covered by this agreement shall be subject to the terms and conditions of the absence policy in the Town's Personnel Rules.

ARTICLE 16 - ALCOHOL AND DRUG ABUSE POLICY

Employees covered by this agreement shall be subject to the terms and conditions of the Alcohol and Drug Abuse Policy contained in the Town's Personnel Rules.

ARTICLE 17 - WORKPLACE SECURITY POLICY

Employees covered by this agreement shall be subject to the terms and conditions of the Workplace Security policy contained in the Town's Personnel Rules.

ARTICLE 18 - REASONABLE ACCOMMODATION POLICY

Employees covered by this agreement shall be subject to the terms and conditions of the Reasonable Accommodation Policy contained in the Town's Personnel Rules.

ARTICLE 19 - FITNESS FOR DUTY POLICY

Employees covered by this agreement shall be subject to the terms and conditions of the Fitness for Duty Policy contained in the Town's Personnel Rules.

ARTICLE 20 - COMPREHENSIVE ELECTRONIC MEDIA POLICY

Employees covered by this agreement shall be subject to the terms and conditions of the Comprehensive Electronic Media Policy Contained in the Town's Personnel Rules.

ARTICLE 21 - OUTSIDE EMPLOYMENT/ACTIVITY POLICY

Employees covered by this agreement shall be subject to the terms and conditions of the Outside Employment/Activity Policy Contained in the Town's Personnel Rules.

ARTICLE 22 - OFFICER HIRING PROCESS

The Town will include contact information for Association officers to whatever extent practical in all external Police Officer job postings.

ARTICLE 23 – RESERVE POLICE OFFICERS

This article shall cover reserve police officers. A part-time or on-call reserve police officer, henceforth reserve police officer, is any sworn police officer who has been hired by the Town to work less than full-time. This article shall not pertain to any officers who are retired annuitants of the California Public Employees Retirement System (CalPERS) or equivalent or reciprocal agency for which post-retirement employment and compensation is regulated by the Public Employees Retirement Law (PERL).

Section 1: Compensation Plan - The reserve police officer position will be placed in the same salary range as the police officer position which be adjusted from time-to-time by adjustments as set forth in Article 3 Compensation Plan of this agreement, including merit increases.

Section 2: Work Periods – The work period for reserve police officers shall be the standard FSLA workweek for purposes of calculating overtime. A new workweek shall commence each Sunday and conclude the following Saturday.

Section 3: Overtime – Reserve police officers shall be eligible for overtime pay in accordance with Section 9 J of the personnel policies. For the purposes of computing overtime, use of holidays, vacation, or compensatory time off during any given workweek shall be considered time actually worked.

Section 4: Compensatory Time Off – Reserve police officers shall be eligible for compensatory time off in accordance with Section 15 of the Town's Personnel Rules.

Reserve police officers shall not be entitled to holiday pay as detailed in Article 9 of this agreement. Reserve police officers shall be eligible for prorated holiday pay as detailed in Section 15 G of the Town's personnel rules. This time shall be counted as productive work hours for the purposes of calculating overtime.

Reserve police officers shall be eligible for sick leave cash-out in accordance with Article 11 of this agreement.

Section 5: Shift Differential - Reserve police officers shall be eligible for the 7.5% shift differential for each shift worked when more than half of the shift falls between the hours of 6:00p.m. and 6:00a.m.

Section 6: Uniforms – Reserve police officers shall be provided a set of uniforms in accordance with the list detailed in Article 24 of this agreement. They shall not be eligible for a uniform allowance.

Section 6: Compensation for Temporary Additional Responsibilities – Reserve police officers shall be eligible for compensation for temporary additional responsibilities as outline in Article 27 of this agreement.

Section 7: Bilingual Pay – Reserve police officers shall be eligible for bilingual pay as outline in Article 67 of this agreement.

Section 8: Post Incentive Pay – Reserve police officers shall be eligible for post incentive pay as outline in Article 38 of this agreement.

Section 9: Deduction for Association Dues – If the reserve police officer is not covered for liability insurance via another employment, the Town agrees to facilitate deductions for association dues for reserve police officers which may be in an amount that differs from other association members.

ARTICLE 24 - UNIFORMS:

Employees will be provided the following uniforms upon hire:

<u>Description</u>	<u>Quantity</u>
Uniform Jacket	1
Uniform Tie	1
Rain Gear Jacket	1
Snow suit	1
Coat	1
Uniform Boots (Summer)	1 Pair
Uniform Boots (Winter)	1 Pair
Class A Uniform Shirt – Long Sleeve	1
Class A Uniform Pant	1
Tie with Clip	1
Patrol Uniform Shirt – Short Sleeve	2
Patrol Uniform Shirt – Long Sleeve	2
Patrol Uniform Pants	2
Specialty Uniforms – as needed per assignment	
Rain Gear Jacket (Reflective “POLICE”)	1
Uniform Badge	1
Patrol Baseball Hat	1
Patrol Beanie	1
Pant Belt	1
Metal Name Tags	2

Traffic Vest (Reflective "POLICE")	1
Patches – as required	

Sergeants and Officers will also be provided with the following safety equipment at the time of employment:

<u>Description</u>	<u>Quantity</u>
Bulletproof Vest (Threat Level IIIA)	1
Carrier for Bulletproof Vest	2
Outer Vest Carrier (Uniform)	1
Department approved firearm(s) and required number of magazines	1
Tactical Gun Light	1
Holster	1
Sam Brown Belt	1
Sam Brown Belt Keeper Straps	4
Magazine Carrier	1
Gear Bag	1
Baton (expandable)	1
Baton Carrier	1
Handcuffs	2 pair
Handcuff Case (1 double or 2 single)	1
O.C. Spray	1
O.C. Spray Carrier	1
Taser and Holster	1
Body Worn Camera	1
Cell Phone	1
Riot Helmet with Bag	1
Riot Baton	1
Gun Vault – Home	1
Gun Safe - Vehicle	1
Streamlight Flashlight (w/ Charger)	1
Flashlight Carrier	1
Key Ring Holder	1
Portable 2-Way Radio (w/ Charger & Extra Battery)	1
Portable Radio Carrier	1

The Town will provide a \$500.00 per year uniform allowance for the purchase of additional uniforms and/or replacement of uniforms. Uniform allowance will begin on the employee's anniversary date upon completion of their first year. The uniform allowance shall be paid in equal installments each pay period. Safety equipment shall be replaced by the Town as needed. The Town shall also provide for the cleaning of all uniforms as shall be determined by the Police Chief or designee.

ARTICLE 25 - DISABILITY INSURANCE:

All employees will participate and authorize a payroll deduction for this premium. The Town agrees to incur the administrative costs resulting from the deductions and reporting requirements.

ARTICLE 26 - GRIEVANCE PROCEDURE:

Employees covered by this agreement shall be subject to the terms and conditions of the Grievance Procedure contained in the Town's Personnel Rules.

ARTICLE 27- COMPENSATION FOR TEMPORARY ADDITIONAL RESPONSIBILITY:

Compensation for Temporary Additional Responsibility will occur in accordance with the Town's Personnel Rules except as follows:

Section 1: Specialty Positions –

Specialty Positions within this section shall be paid a percentage differential of base pay for the duration of the assignment as follows:

- Detective: 5.0%
- Detective Sergeant 5.0%
- Traffic Officer 5.0%
- School Resource Officer 5.0%

Employees may only earn compensation for one of the above specialty positions at a time.

Assignment to or removal from the above positions shall be at the discretion of the Chief of Police.

Section 2: Temporary Specialty Positions –

Specialty positions within this section shall be paid a percentage differential of base pay only for the hours worked in the role as follows:

- Officer in Charge 5.0%
- Field Training Officer 5.0%
- Major Investigations Team 5.0%

Eligibility for temporary specialty pay assignments will be based on a competitive testing process.

In the absence of a shift's Sergeant an OIC may be assigned to fill in as a supervisor. The OIC may also be assigned additional duties as needed. In general, OICs should be used as supervisors for a single shift or for a limited period of shifts.

Differential pay within this section shall not be in addition to any different pay in Section 1. An officer is only able to dedicate their productive attention to one set of additional duties at a time.

Major Investigation Team (MIT) special position pay will become available no later than January 1, 2025 if the parties have signed this agreement.

Within 30 days of signing this agreement, the Town will submit the addition of Major Investigations Team specialty position pay to CalPERS, who will make the final determination as to whether this pay shall be considered pensionable compensation. If CalPERS determines that the pay should be considered pensionable compensation, the Town will report any MIT pay

earned between the time MIT pay is paid and when CalPERS provides the Town with a determination. Employees shall be responsible for their portion of the normal cost and the Town will be responsible for its portion of the normal cost as outlined in Article 8 – Retirement.

ARTICLE 28 - JURY DUTY:

Employees will be subject to the Jury Duty policy outlined in the Town's Personnel Rules.

ARTICLE 29 - DISCIPLINARY ACTIONS:

Employees shall be subject to the Town's Disciplinary Action Policy as described in the Town's Personnel Rules. Paid administrative leave pending completion of a disciplinary investigation shall not constitute discipline.

ARTICLE 30 - LAYOFF POLICY AND PROCEDURE:

Employees shall be subject to the Town's Layoff Policy and Procedure as described in the Town's Personnel Rules.

ARTICLE 31 - LEAVE REGULATIONS:

Employees shall be subject to the Town's Leaves of Absence policies as contained in its personnel rules.

ARTICLE 32 - APPEAL OF CLASSIFICATIONS:

Employees have the right to appeal the accuracy of their job classifications. An employee filing an appeal must submit a specific list of the essential duties the employee believes they are performing that are omitted from their current job description . This list will be reviewed by the supervisor, Administrative Services Director, and the Town Manager. If the Town determines that the classification is incomplete, it will update that document. The Town will also determine if the updated job description has significant changes to the employee duties justifying a wage range adjustment. If so, the Town will adjust the employee's range and the range of the position, with no retroactivity.

ARTICLE 33 - ON CALL PAY:

The Town pays on call pay for any on-call time incurred during the week or weekends. The Police Chief, or their designee, shall schedule any on-call time to ensure appropriate coverage as well as safety issues. On-call duty requires the employee so assigned to:

1. Be ready to respond to calls for service; and
2. Be reachable by telephone, radio, or pager; and
3. Refrain from activities which might impair his/her ability to perform assigned duties.

Employees assigned on-call shall be compensated at a flat rate of \$15 for each twenty-four-hour period, or any portion thereof provided, however, compensation for an employee who is placed on call-back status by the court shall be entitled to the compensation set forth in Article 5 Section 2 of this Memorandum of Understanding.

Employees assigned as detectives shall be eligible for on-call pay starting September 30, 2024. Detectives shall receive \$45 dollars per calendar week while working in an on-call capacity. Only one officer assigned to the detective specialty assignment shall be on-call at any given time.

ARTICLE 34 - DEDUCTION FOR ASSOCIATION DUES:

The Town will provide for a payroll deduction for Association dues. An authorization form must be signed by each individual employee authorizing a bi-weekly deduction for Association dues. The Town will not be responsible for administering the Association dues program. The Association is responsible for notifying the Town if dues should be stopped, discontinued, or resumed for any employee. The Association shall be allowed to modify the amount of the bi-weekly payroll deduction no more than once each fiscal year after the initial establishment of the dues amount. The Town shall provide a bi-weekly check or ACH payment to the Association for the dues collected during the related payroll period. The Town agrees to incur the administrative costs resulting from the deductions and reporting requirements. The Association indemnifies the Town to the extent required by SB 866. In accordance with Assembly Bill (AB) 119, the Association's representative(s) is(are) entitled to receive the name, job title, department, work location, work/home/person cellular telephone number, personal email addresses on file with the employer, and home addresses of newly hired employees within 30 days of hire or by the first pay period, and to receive a list of such information for each represented employee every 120 days. AB 119 also enables the Association Representative(s) to receive notice 10 days in advance of the date, time, and location of the new hire paperwork meeting. The Association representative(s) will alert the Town when such information is requested or if the Association would like to receive regular information updates.

ARTICLE 35 - COMPENSATORY TIME:

Employees may request that compensation (comp) time be accrued in lieu of overtime being paid for any overtime worked. This request must be made to the supervisor prior to the overtime being worked. If granted by the supervisor, the employee will indicate the comp time accrual on the timecard. The maximum accrual for comp time shall be one hundred twenty (120) hours. At the end of each fiscal year, the employee is allowed to carry forward up to one hundred twenty (120) hours of comp time. The employee has the ability to cash out any accrued comp time by including the request on the timecard.

ARTICLE 36 - INCENTIVE PAY:

Each employee who has reached the top of their pay classification ("capped out") will continue to be evaluated under the Town's Pay for Performance ("PFP") appraisal system as described in Article III, Section 3 and based on the amounts calculated in accordance with Attachment "B". For capped out employees, the employee's performance-based pay increase would be in the form of a lump sum payment, not added to the base pay. If an employee is not capped out, and the PFP increase caps out their salary, the portion within the salary range will be added to the employee's base pay and any remaining increase will be in the form of a lump sum payment, with the combined salary increase and lump sum payment not to exceed the total calculated increase.

A maximum incentive pay amount of \$3,000 per year is allowed for Truckee Police Officer's and Sergeant's classifications.

ARTICLE 37 - BILINGUAL PAY:

Upon request of the Chief of Police, and approval by the Town Manager, designated employees shall be paid an additional two- and one-half percent (2.5%) of base salary for the use of a second language in the normal course and scope of employment. Eligible employees must prove proficiency in reading, speaking and writing a second language. Sign language shall constitute a second language within the meaning of bilingual pay.

ARTICLE 38 - POST INCENTIVE PAY:

Sworn employees who possess a P.O.S.T. Intermediate Certificate shall receive an additional 7.5% above their base pay. Sworn employees who possess a P.O.S.T. Advanced Certificate shall receive an additional 2.5% for a total of 10% above their base pay.

ARTICLE 39 - TUITION REIMBURSEMENT:

Bargaining unit employees who incur expenses for tuition, books and educational fees at an accredited college or university shall be entitled to reimbursement up to \$3,000 per fiscal year; provided that such reimbursement shall be conditioned upon receiving a grade of "C" or above or "pass" if the class is a pass/fail or certificate of completion and prior approval of the Chief of Police or the Chief's designee.

ARTICLE 40 - SMOKING AND TOBACCO POLICY:

Employees covered by this agreement shall be subject to the terms and conditions of the smoking and tobacco rules contained in the Town's Personnel Rules.

ARTICLE 41 — HEALTH, DENTAL AND VISION INSURANCE BENEFITS:

The Town will pay the following "fixed amount" contributions toward employee and dependent monthly health care premiums:

	Monthly Town Contribution	
Coverage	Health	Vision
Employee Only	\$1,242.05	\$17.72
Employee + 1	\$1,672.78	\$16.00
Employee + Family	\$1,923.17	\$16.50

	Monthly Town Contribution
Coverage	Dental
Employee Only	\$43.20
Employee + Spouse	\$72.34
Employee + Child(ren)	\$83.05
Employee + Family	\$112.19

The above coverage levels are determined by the designated provider.

For the health plan years beginning January 1, 2025 and each subsequent year beginning January 1, covered by this Memorandum of Understanding, the Town agrees to increase the “fixed amount” contribution for Health, Dental, and Vision by the lesser of 10% or the increase in the CalPERS Gold Plan for increases in the Health plan or the Town’s designated dental and vision plan for increases in the dental or vision plan, respectively. The employee shall pay any increase in monthly health premium over this amount. For the purposes of calculating health care premium increases, rates shall include the base premium, administrative fee percentages, and GASB 45 costs.

If the costs should increase by more than 20% year-to-year, the Town and Association agree to meet and confer as to the disposition of those cost increases. There will be no additional, scheduled increases to the “fixed amount” contributions for Health, Dental, or Vision.

Employees who are able to provide reasonable evidence of Affordable Care Act qualifying health coverage (such as coverage provided by their spouse or domestic partner's employer, the U.S. Military, or another employer group health coverage) for themselves and their Tax Family (defined below) will be eligible to receive compensation for opting out of the Town's health care coverage if they satisfy the eligible opt out arrangement conditions described below. As compensation for opting out, an employee hired by the Town by February 1, 2011, will receive one half (1/2) of the monthly amount they would have otherwise received as a contribution at time of opt-out from the Town toward their health care based on the employee's eligible health care coverage level (i.e. employee-only, employee +1, and employee + family coverage levels). Changes in the employee's eligible health care coverage levels will result in changes in the opt out compensation amount (e.g. an employee's child “ages out” of the plan shall no longer be eligible for the employee + family opt out coverage level). This amount will be distributed evenly over 24 of the Town's payroll periods for the coverage year. Employees hired by the Town after February 1, 2011, are only eligible for compensation for opting out in the monthly amount of one half (1/2) of the Town's employee-only contribution towards medical benefits regardless of their dependent or family status.

The eligible opt-out arrangement conditions that must be satisfied in order for an employee to receive compensation for opting out of the Town's health care coverage are as follows:

- a. The employee and the employee's Tax Family must have (or will have) minimum essential coverage through another source (other than coverage in the individual market, whether or not obtained through Covered California);

- b. A Tax Family means all individuals for whom the employee reasonably expects to claim a personal exemption deduction for the taxable year(s) that cover the employee's plan year for which the eligible opt out arrangement applies;
- c. The employee must provide reasonable evidence of the alternative minimum essential coverage for the employee and their Tax Family for applicable period. Reasonable evidence may include an attestation by the employee;
- d. The employee must provide the evidence/attestation every plan year;
- e. The employee must provide the evidence/attestation no earlier than a reasonable time before coverage starts (e.g., open enrollment). The evidence/attestation may also be provided within a reasonable time after the plan year starts; and
- f. The compensation for opting out cannot be made if the Town knows or has reason to know that the employee or the employee's tax family member does not have alternative minimum essential coverage.

No later than June 30, 2025, or the signing of this agreement, whichever comes later, the Town will bring a proposal to the Town Council for the establishment of a TPOA Healthcare Designation. The proposal shall contain the following provisions for Council review:

- Funding Strategy: In years where the healthcare premiums for health, dental, or vision do not increase the full 10% provided for in this MOU, the difference between the amount budgeted and the actual amount paid will be set aside in the TPOA Healthcare Designation for use in future-year rate smoothing.
- Use Policy: If there is a balance in the Designation and the healthcare premium increases more than 10%, the Town agrees to meet and confer to determine if an additional fixed rate increase shall be made from the balance of the designation. Fixed rate increases beyond the 10% negotiated rate will only be made if there is available funding in the Designation.
- Funding Limit: The Designation will be limited to a balance of \$75,000 at any one moment in time.
- Designation savings will be determined in June each year to coincide with the Town's budget years.

The Town will also maintain an Employee Wellness Program.

ARTICLE 42 - POST-RETIREMENT HEALTH BENEFITS:

Town retirees will have access to the CalPERS Health Care Plan in accordance with plan specifications under CalPERS' "unequal method" of Town funding.

ARTICLE 43 - TOWN RIGHTS:

Section 1: The Town reserves, retains and is vested with, solely and exclusively, all rights of Management which have not been expressly abridged by specific provision of this Memorandum of Understanding or by law to manage the Town, as such rights existed prior to the execution of this Memorandum of Understanding. The sole and exclusive rights of Management, as they are not abridged by this Agreement or by law, shall include, but shall not be limited to, the following rights:

- a. To manage the Town generally and to determine the issues of policy;

- b. To determine the existence or non-existence of facts which are the basis of the Management decision;
- c. To determine the necessity and organization of any service or activity conducted by the Town and to expand or diminish services;
- d. To determine the nature, manner, means, technology and extent of services to be provided to the public;
- e. To require performance of other public safety services not specifically stated herein in the event of emergency or disaster, as deemed necessary by the Town.
- f. To determine methods of financing;
- g. To determine types of equipment or technology to be used;
- h. To determine and/or change the facilities, methods, technology, means and size of the workforce by which the Town operation is to be conducted;
- i. To determine and change the number of locations, relocations and types of operations, processes, and materials to be used in carrying out all Town functions including, but not limited to, the right to contract for or subcontract any work or operation of the Town.
- j. To assign work to and schedule employees in accordance with requirements as determined by the Town and to establish and change work schedules and assignments;
- k. To relieve employees from duties for lack of work or similar non-disciplinary reasons;
- l. To establish and modify productivity and performance programs and standards;
- m. To discharge, suspend, demote or otherwise discipline employees for proper cause;
- n. To determine job classifications and to reclassify employees; and
- o. To hire, transfer, promote and demote employees for non-disciplinary reasons in accordance with this Agreement and applicable Resolutions and Codes of the Town.

The Town's exercise of a Town right listed herein shall not be subject to the Grievance Procedure unless the Association alleges that such exercise raises an issue involving the interpretation of Personnel Rules or this Memorandum of Understanding. In that case, the grievance will be limited to the dispute over the interpretation of the Rules or the Memorandum of Understanding.

ARTICLE 44 - EMPLOYEE RIGHTS:

The following are employee rights:

Section 1: 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.

Section 2: The right of employees to refuse to join or participate in the activities of employee organizations and to receive the negotiated benefits of the employee organization.

ARTICLE 45 – ASSOCIATION RESPONSIBILITY:

If, the Truckee Police Officers' Association, its officers, agents, representatives or members engage in any of the conduct prohibited in Article 46, Prohibited conduct, Section 1, the Association or its duly authorized representative shall immediately instruct any persons engaging in such conduct that their conduct is in violation of this Agreement and is unlawful, and that they should immediately cease engaging in such conduct prohibited in Article 46, Prohibited conduct, Section 1, and return to work.

ARTICLE 46 - NO STRIKE--NO LOCKOUT:

PROHIBITED CONDUCT

Section 1: Officers, agents, representatives and/or members agree that during the term of this Agreement, they will not cause or condone any strike, sympathy strike, walkout, slowdown, sickout, or any other job action by withholding or refusing to perform services.

Section 2: The Town agrees that it shall not lock out its employees during the term of this Agreement. The term "lockout" is hereby defined so as not to include the discharge, suspension, termination, layoff, failure to recall or failure to return to work of employees of the Town in the exercise of its rights as set forth in any of the provisions of this Agreement or applicable ordinance or law.

Section 3: Any employee who participates in any conduct prohibited in Section 1 above may be subject to termination by the Town.

All material posted on a bulletin board or elsewhere in a Town workplace shall 1) not be obscene or 2) shall not constitute harassment, discrimination or retaliation based on a legally protected status. The Chief of Police or her designee reserves the right to remove any material posted in violation of this section if the Association refuses to remove the material on its own.

ARTICLE 47 - ENTIRE AGREEMENT:

Section 1: It is the intent of the parties hereto that the provisions of this Agreement shall be the sole source of any and all rights, which may be asserted hereunder. This Agreement is not intended to conflict with Federal or State law.

Section 2: Notwithstanding the provisions of Section 1, there exists within the Town certain personnel rules and regulations and departmental rules and regulations. To the extent that this Agreement does not specifically contradict these personnel rules and regulations or departmental rules and regulations or Town ordinances, they shall continue subject to being changed by the Town in accordance with the exercise of Town rights under this Agreement and applicable State law.

ARTICLE 48 - WAIVER OF BARGAINING DURING TERM OF THIS AGREEMENT:

Except where required by the terms of this Agreement, during the term of this Memorandum of Understanding, the parties mutually agree that they will not seek to negotiate regarding wages,

hours, and terms and conditions of employment, whether or not covered by this Agreement, and irrespective of whether or not such matters were discussed or were even within the contemplation of the parties. Regardless of the waiver contained in this Article, the parties may negotiate during the term of this Memorandum under three circumstances. First, they may negotiate by mutual agreement, in writing, about any matter during the term of this Memorandum. Second, the Town may initiate negotiation to amend this Memorandum and/or any Town policy or rule due to changes in Federal and/or State law. Third, they may negotiate whenever another provision of this Memorandum provides for the opportunity to do so.

Article 49

[Reserved].

ARTICLE 50

[Reserved]

ARTICLE 51 - ADVERSE FINANCIAL IMPACT:

In the event that the Town suffers substantial economic hardship during the term of this agreement, the parties agree to engage in a meet and confer process to discuss and implement ways (if any) to assist the Town in addressing such hardship. "Substantial economic hardship," as used herein, shall include, but not be limited to, the following: a decline in overall budgeted General Fund revenues (originally adopted by Town Council) of five percent (5%) between two consecutive fiscal years; a reduction in budgeted General Fund reserves (originally adopted by Town Council) of thirty percent (30%) or more between two consecutive fiscal years; an unbudgeted increase of ten percent (10%) or more in Town expenses in any one fiscal year; or a decision by the Town Council to declare a fiscal emergency. Nothing in this paragraph shall preclude or impede the Town Council from exercising such additional authority as may be conferred by other provisions in this agreement or by State or Federal law.

ARTICLE 52 - FULL FORCE AND EFFECT:

All provisions of this Agreement shall remain in full force and effect for the duration of this Agreement including during negotiations for its successor and while any impasse procedures are being used in the event those negotiations reach impasse.

ARTICLE 53 - TERM OF AGREEMENT:

The term of this Agreement shall commence on July 1, 2024, or the approval of this agreement whichever comes later, and shall continue in full force and effect through June 30, 2027.

ARTICLE 54 - RATIFICATION AND EXECUTION:

The Town and the Association acknowledge that this Agreement shall be in full force and effect once adopted by the Town Council for the Town of Truckee. Subject to the foregoing, this Memorandum of Understanding is hereby executed by the authorized representatives of the Town and the Association and entered into this ____ day of _____, 2024.

TOWN OF TRUCKEE

By: _____
Jenn Callaway, Town Manager

By: _____
Nicole Casey, Dir. of Admin. Services

TRUCKEE POLICE OFFICERS' ASSN.

By: _____
Andrew Holbrook, TPOA President

Attachment A
Town of Truckee Wage Matrix

Grade Order 2023-2024 - Effective 06/23/2024

RANGE	FLSA Status	Minimum	MidPoint	Control Point	Maximum	Position
1	N	\$17.70	\$20.80	\$22.12	\$23.90	Intern
2	N	\$18.59	\$21.84	\$23.22	\$25.10	
3	N	\$19.52	\$22.93	\$24.40	\$26.33	
4	N	\$20.50	\$24.08	\$25.61	\$27.66	
5	N	\$21.51	\$25.28	\$26.90	\$29.05	
6	N	\$22.59	\$26.54	\$28.23	\$30.49	Maintenance Worker
7	N	\$23.72	\$27.87	\$29.64	\$32.03	
8	N	\$24.91	\$29.26	\$31.13	\$33.63	
9	N	\$26.16	\$30.72	\$32.70	\$35.30	
10	N	\$27.47	\$32.27	\$34.31	\$37.07	
11	N	\$28.84	\$33.88	\$36.03	\$38.93	Animal Caretaker I Custodian Office Assistant
12	N	\$30.27	\$35.57	\$37.84	\$40.87	Street Maintenance/Equipment Operator I
13	N	\$31.78	\$37.34	\$39.73	\$42.92	Animal Caretaker II Police Officer Trainee
14	N	\$33.38	\$39.22	\$41.72	\$45.06	Community Services Officer I Facilities Maintenance Worker I Parking Technician Police Records Technician Street Maintenance/Equipment Operator II
15	N	\$35.05	\$41.18	\$43.83	\$47.31	Accounting Technician Administrative Technician Community Services Officer II Engineering Technician I Equipment Mechanic I Facilities Maintenance Worker II GIS Technician Executive Assistant to the Chief of Police Permit Technician Planning Technician Property and Evidence Technician Senior Street Maintenance Worker/Equipment Operator
16	N	\$36.79	\$43.24	\$46.00	\$49.68	Accountant I Engineering Technician II Equipment Mechanic II Human Resources Technician Permit Coordinator Senior Facilities Maintenance Worker

Attachment A
Town of Truckee Wage Matrix

Grade Order 2023-2024 - Effective 06/23/2024

RANGE	FLSA Status	Minimum	MidPoint	Control Point	Maximum	Position
17	N	\$38.63	\$45.42	\$48.29	\$52.15	Animal Shelter Supervisor Assistant Planner Building Inspector/Plans Examiner I Code Compliance Officer Human Resources Analyst I Information Technology Technician Police Support Services Supervisor Program Analyst I
17P	N	\$41.41	\$48.67	\$51.79	\$55.93	Police Officer Reserve Police Officer
18	N	\$40.58	\$47.65	\$50.70	\$54.76	Accountant II Senior Equipment Mechanic
19	E	\$7,184.36	\$8,441.64	\$8,980.45	\$9,698.90	Animal Shelter Manager Associate Planner Communications Program Manager Deputy Town Clerk Human Resources Analyst II Program Analyst II
19H	N	\$42.60	\$50.05	\$53.26	\$57.51	Building Inspector/Plans Examiner II Facilities Maintenance Supervisor Program Analyst II Street Maintenance Supervisor
20	E	\$7,543.61	\$8,863.73	\$9,429.50	\$10,183.87	GIS Analyst Senior Accountant
21	E	\$7,920.78	\$9,306.92	\$9,900.96	\$10,693.05	Assistant Engineer Information Technology Systems Analyst Emergency Services Coordinator
21H	N	\$46.97	\$55.18	\$58.71	\$63.41	Assistant Engineer Building Inspector/Plans Examiner III Construction Inspector Fleet Maintenance Supervisor
21P	N	\$50.36	\$59.16	\$62.93	\$67.99	Police Sergeant Reserve Police Sergeant
22	E	\$8,316.82	\$9,772.25	\$10,396.03	\$11,227.71	Senior Planner
22H	N	\$49.32	\$57.95	\$61.65	\$66.57	Senior Planner Police Officer Reserve Police Officer
23	E	\$8,732.67	\$10,260.86	\$10,915.83	\$11,789.09	Associate Civil Engineer Diversity Equity Inclusion Program Manager Sustainability Program Manager

Attachment A
Town of Truckee Wage Matrix

Grade Order 2023-2024 - Effective 06/23/2024

RANGE	FLSA Status	Minimum	MidPoint	Control Point	Maximum	Position
24	E	\$9,169.29	\$10,773.92	\$11,461.61	\$12,378.53	Human Resources Manager Principal Planner Transportation Program Manager
25	E	\$9,627.74	\$11,312.62	\$12,034.68	\$12,997.46	Economic Program Manager Emergency Services Program Manager Finance Manager Fleet Facilities Trails Manager Planning Manager Police Administrative Manager Street Maintenance Manager Housing Program Manager
26	E	\$10,109.14	\$11,878.25	\$12,636.41	\$13,647.34	Senior Civil Engineer
26H	N	\$59.94	\$70.42	\$74.93	\$80.92	Senior Civil/Resident Engineer Police Sergeant Reserve Police Sergeant
27	E	\$10,614.61	\$12,472.15	\$13,268.25	\$14,329.73	Chief Building Official
28	E	\$11,145.34	\$13,095.76	\$13,931.65	\$15,046.20	Engineering Manager Chief Information Security and Technology Officer Police Lieutenant Town Planner
28DH	E	\$11,282.76	\$13,257.25	\$14,103.45	\$15,231.73	Assistant to the Town Manager Town Clerk
29	E	\$11,702.59	\$13,750.56	\$14,628.24	\$15,798.50	Assistant Public Works Director
30	E	\$12,439.26	\$14,616.11	\$15,549.06	\$16,792.99	Police Captain
31	E	\$13,061.19	\$15,346.92	\$16,326.51	\$17,632.63	Administrative Services Director Community Development Director
32	E	\$13,714.26	\$16,114.28	\$17,142.84	\$18,514.27	
33	E	\$14,399.98	\$16,919.99	\$17,999.97	\$19,439.98	
34	E	\$15,119.99	\$17,765.98	\$18,899.97	\$20,411.99	Chief of Police Director of Public Works/Town Engineer Town Attorney
35	E	\$15,875.98	\$18,654.28	\$19,844.97	\$21,432.59	Town Manager

ATTACHMENT "B"
Pay For Performance (PFP) / Merit Increase Schedule

Town's Year-on-Year Budgeted Revenue Increase	PFP Pool	Range of Increases Available in Pool
Less than 1% increase:	None (no PFP raises)	None
1% - 1.99% increase:	1% Pool	0% - 2%
2% - 2.99% increase:	2% Pool	0% - 2.75%
3% - 4.99% increase:	3% Pool	0% - 4%
5% or greater increase:	5% Pool	0% - 6%

1% POOL	
<u>Evaluation</u>	
<u>Score</u>	<u>% Increase</u>
2.750 - 2.999	0.000%
3.000 - 3.249	0.000%
3.250 - 3.499	0.000%
3.500 - 3.649	0.500%
3.650 - 3.799	0.750%
3.800 - 3.999	1.000%
4.000 - 4.149	1.500%
4.150 - 4.299	1.750%
4.300 & above	2.000%

2% POOL	
<u>Evaluation</u>	
<u>Score</u>	<u>% Increase</u>
2.750 - 2.999	0.000%
3.000 - 3.249	0.000%
3.250 - 3.499	0.000%
3.500 - 3.649	1.000%
3.650 - 3.799	1.500%
3.800 - 3.999	2.000%
4.000 - 4.149	2.250%
4.150 - 4.299	2.500%
4.300 & above	2.750%

3% POOL	
<u>Evaluation</u>	
<u>Score</u>	<u>% Increase</u>
2.750 - 2.999	0.000%
3.000 - 3.249	0.000%
3.250 - 3.499	1.000%
3.500 - 3.649	2.000%
3.650 - 3.799	2.500%
3.800 - 3.999	3.000%
4.000 - 4.149	3.250%
4.150 - 4.299	3.500%
4.300 & above	4.000%

5% POOL	
<u>Evaluation</u>	
<u>Score</u>	<u>% Increase</u>
2.750 - 2.999	0.000%
3.000 - 3.249	1.500%
3.250 - 3.499	2.250%
3.500 - 3.649	3.000%
3.650 - 3.799	4.000%
3.800 - 3.999	5.000%
4.000 - 4.149	5.250%
4.150 - 4.299	5.500%
4.300 & above	6.000%

GENERAL FUND REVENUE						
2023/24 REVENUE BUDGET						
101.000.00	General Fund	MOU REVENUE CHANGE CALCULATION				
ACCOUNT		2022/23 AMENDED BUDGET	2022/23 ESTIMATED ACTUALS	2023/24 PROPOSED BUDGET	% CHG BUD TO BUD	Include in MOU Rev. Calc?
40.11	Property Tax - Secured Current Yr	13,712,214	14,301,865	14,587,902	6.4%	X
40.20	Property Tax - Unsecured Current Yr	208,250	227,636	232,188	11.5%	X
40.25	Property Tax - Unsecured Prior Yrs	-	3,230	-		X
40.30	Supplemental Secured Current Yr	200,000	431,754	200,000		X
40.40	Supplemental Unsecured Current Yr	-	11,883	-		X
40.50	Supplemental Prior Years	-	913	-		X
40.61	RPTTF - RSA Residual	175,000	280,000	280,000	60.0%	X
40.70	Real Property Transfer Tax	400,000	420,435	400,000		X
41.10	Sales & Use Tax	6,383,089	6,737,929	6,696,071	4.9%	X
41.30	Transient Occupancy Tax	5,000,000	6,000,000	5,250,000	5.0%	X
41.50	Franchise Tax	1,250,000	1,440,000	1,350,000	8.0%	X
40.80	Homeowner's Property Tax Relief	95,000	89,080	90,000	-5.3%	X
45.11	Property Tax - In-Lieu MVL Fee	2,000,000	2,254,081	2,050,000	2.5%	X
45.12	Motor Vehicle License Fees	13,000	18,730	13,000		X
45.40	NVC Pass Through Payment	87,550	85,000	87,550		X
45.90	TTUSD - SRO Reimbursement	75,233	102,045	100,805	34.0%	X
42.10	Animal Licenses	25,000	24,000	25,000		X
44.10	Interest Income - County	18,000	18,000	18,360	2.0%	X
44.30	Interest Income - Investments	180,024	877,509	875,697	386.4%	X
47.50	Town Facility Tenant Leases	317,287	272,142	287,168	-9.5%	X
47.51	Depot Tenant Leases	31,433	30,000	30,000	-4.6%	X
43.05	Court Fines	75,000	62,000	65,000	-13.3%	X
45.76	POST Reimbursement	10,000	25,000	10,000		X
46.40	Special Police Dept Services	40,000	17,500	30,000	-25.0%	X
46.41	Police Special Event Reimbursement	50,000	37,000	45,000	-10.0%	X
42.28	Plan Check & Inspection Fees	105,000	230,000	130,000	23.8%	X
47.04	Channel 6 Subscriber Contributions	50,000	50,000	50,000		X
	TOTAL GENERAL FUND REVENUE	30,501,080	34,047,732	32,903,741	7.9%	
	% Increase Calculations for MOU Revenue				% Chg Bud to Bud	
	Property Tax (4011, 4020, 4030, 4040)	14,120,464	14,973,138	15,020,091	6.4%	
	Sales tax	6,383,089	6,737,929	6,696,071	4.9%	
	MOU General Fund Revenue Increase (specified Accounts)	30,501,080	34,047,732	32,903,741	7.9%	