

**STATE AID AND OTHER
ITEMS YOU SHOULD KNOW**





STATE AID

Or is it?



LET'S START WITH A LITTLE HISTORY LESSON



ENERGY TAX HISTORY

1884

- Franchise Tax created for entities having line or mains located in, on, or over any street, highway or other public place.
 - Provided for a 2% assessment on gross receipts of telegraph, telephone, cable and express companies

1900

- The Voorhees Tax Act extended the Franchise Tax to all utilities except those subject to the Railroad and Canal Property Tax Act.
 - Provided that **receipts were to be returned to municipalities**

ENERGY TAX HISTORY (CONTINUED)

1917

- Franchise Tax rates were increased to 3%

1918

- Franchise Tax rates were increased to 4%

1919

- Franchise Tax rates were increased to 5%
- Gross Receipts Tax was imposed “**in lieu of local taxes** on certain properties of the following utilities – Street railways, traction, sewerage, water, gas and electric, heat and power corporations using or occupying public streets, highways, roads and other public places”

ENERGY TAX HISTORY (CONTINUED)

1940

- Unit values were applied to each class and type of utility owned tangible personal property “for the purpose of securing a fair and equitable apportionment” of Franchise and Gross Receipts Taxes among the various utilities.
- The Franchise Tax rate of 2% was applied to each utility’s gross receipts of \$50,000.00, or less, and 5% for gross receipts in excess of that amount.
- After subtracting its administrative expenses, the proceeds from each taxpaying utility was **distributed back to individual municipalities**, based on the value of the facilities and personal property each hosted, as a percentage of the statewide total.

ENERGY TAX HISTORY (CONTINUED)

1955

- In 1955, the maximum rate of Gross Receipts Taxes was capped at 7.5%

1956

- In 1956, a minimum of 5% was set.

1960

- In 1960, a firm rate of 7.5% was established.

ENERGY TAX HISTORY (CONTINUED)

1980

- In 1980, Chapters 10 and 11 “**provided for State collection of the taxes**” and redistribution back to the municipalities.
- These reforms capped the distribution to any municipality with a municipal purposes tax rate of \$0.10 or less in each of the three preceding years and capped the distribution to all municipalities at \$700.00, per capita.
- Chapter 12 established the Municipal Purposes Tax Assistance Fund (MPTAF), funded from the amounts NOT distributed, pursuant to the caps.

ENERGY TAX HISTORY (CONTINUED)

1997

- Governor Whitman then signed Chapter 167, P.L. 1997, The "Energy Tax Receipts Property Tax Relief Act;" replaces method of distributing certain funds guaranteed to municipalities from the State's taxation of energy and telecommunications.

ENERGY TAX HISTORY (CONTINUED)

1998

- Effective January 1, 1998, regulated natural gas and electric energy utilities and telecommunications utilities operating in New Jersey were freed from franchise and gross receipts taxes, which were repealed.
- The Energy Tax Receipts Program was allocated to ensure that municipalities would receive at least the same amount of money they received from the Gross Receipts and Franchise Tax in the past.

ENERGY TAX HISTORY (CONTINUED)

1998 (Continued)

- Revenue for the Energy Tax Receipts Property Tax Relief Fund will be raised by applying:
 - Sales and Use Tax to energy or utility services
 - Corporation Business Tax to electric and natural gas utilities that were subject to the Gross Receipts and Franchise Tax prior to January 1, 1998
 - Corporation Business Tax to telecommunications utilities that were subject to the Gross Receipts and Franchise Tax as of April 1, 1997
 - Gross Receipts and Franchise Tax to privately owned sewerage and water corporations as before

ENERGY TAX HISTORY (CONTINUED)

1999

- Chapter 168, P.L. 1999, provided that in each year subsequent to State FY 2002, ETR (and CMPTRA) distributions would annually increase at the rate of the **Implicit Price Deflator** – used to measure the impact of inflation on governmental spending.
- The formula used to distribute ETR from FY 1999 through FY 2002 to each municipality was previous year amount plus an increase proportional to the aggregate dollar value increase.

ENERGY TAX HISTORY (CONTINUED)

2009

- In State FY 2010 (Calendar 2009), Governor Corzine proposed and the Legislature agreed to a formula change in combined ETR/CMPTRA cuts. The “**needs based**” **formula cuts** were taken from each municipalities FY 2009 distribution. A wealth calculation. “**The Robin Hood Principle**”
- “Total formula aid (CMPTRA and ETR) was reduced by \$32 million. The budget also accounts for this year’s mandatory **ETR inflation increase of 6.5 percent**, as it has for the past several years, by **transferring the 6.5 percent increase from CMPTRA to ETR.**”

ENERGY TAX HISTORY (CONTINUED)

2010

- A similar formula was used to administer FY 2011 (CY 2010) total **ETR/CMPTRA cuts of \$272 million**. Local Finance Notice 2010-08.
- “Similar to 2009, the calculation placed municipalities into nine groups based on low, medium, and high equalized tax rates and wealth.

ENERGY TAX HISTORY (CONTINUED)

2011-2018

- Level Funding

2019

- Level Funding (We Think?????)

ENERGY TAX HISTORY (CONTINUED)

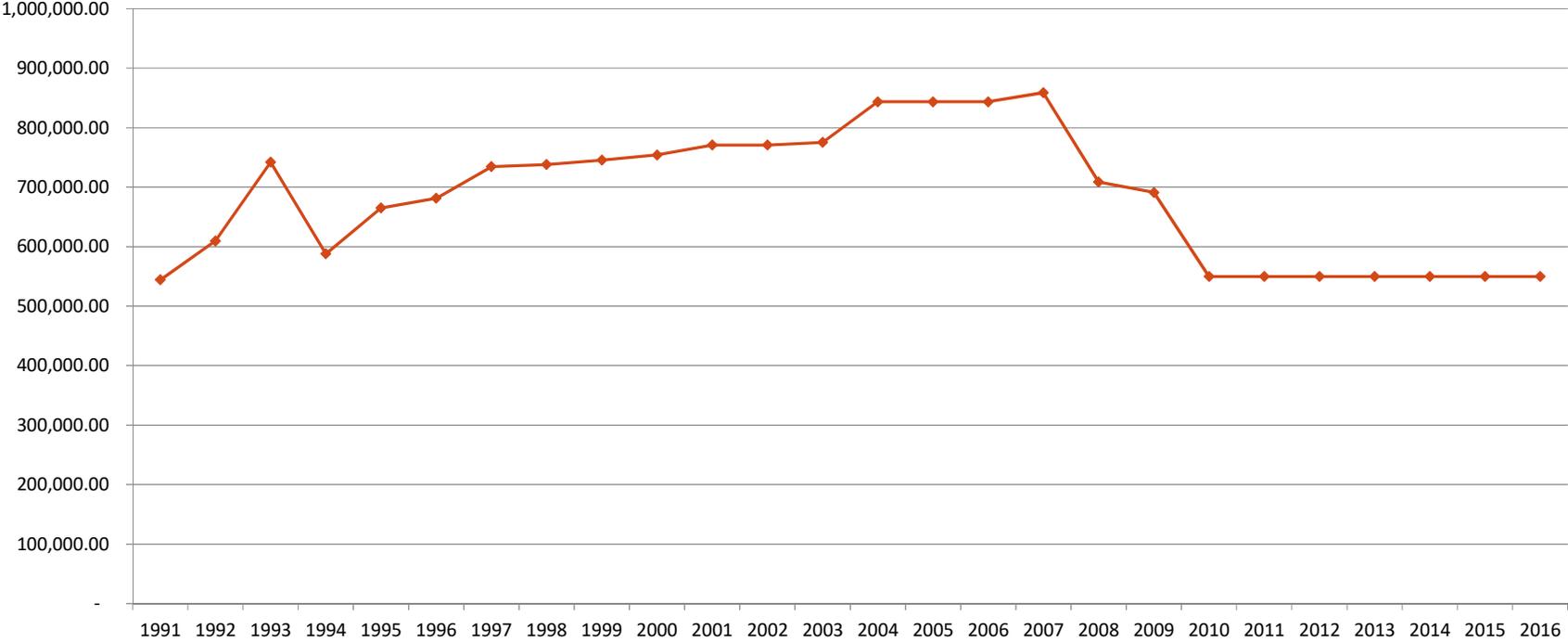
So how is it that the State of New Jersey can continue to take our local revenue sources when the legislation and history of these taxes is so clear?

- Karcher v. Kean, 479 A. 2d 403 - NJ: Supreme Court 1984
- Based upon this State Supreme Court decision, the state found that it can supersede permanent statutes simply by including a provision, to that effect, in the Annual Appropriations Act.

WHAT IS STATE AID?

- As we just learned, beginning in the 1980's, the State of New Jersey took control over the collection and distribution of the various energy taxes
- Rebranded the local municipal revenues and now call them "**State Aid**"
- The State is now renegeing on the original intent of the 1997 law to provide property tax relief
- The State is using municipal revenues to balance their own budget while exacerbating the local property tax problem
- The State then blames local government for creating a property tax problem

HISTORIC STATE AID GRAPH (ALL AID)



CMPTRA & ETR AMOUNTS RESTATED-WHARTON

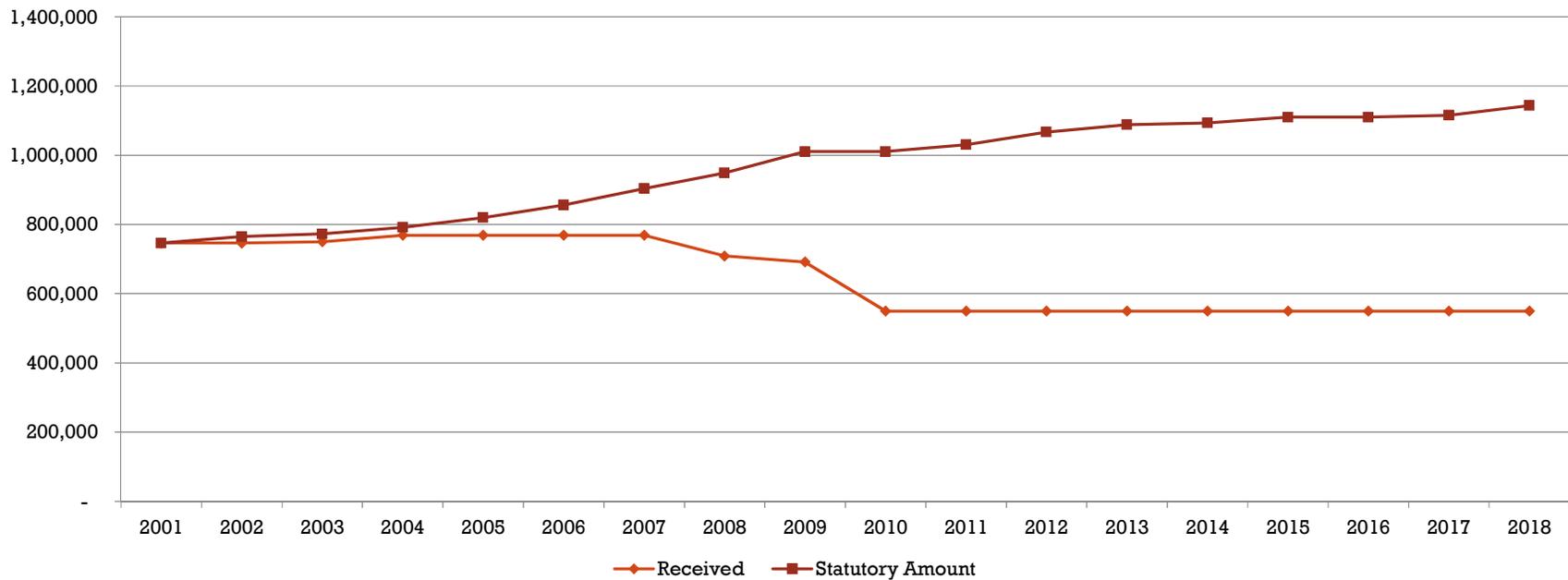
Year	Received	IPD	Statutory	Shortage
2001	\$ 746,174	Base Year		
2002	746,174	2.5%	\$ 764,828	\$ 18,654
2003	750,316	1.0%	772,477	22,160
2004	768,716	2.5%	791,789	23,073
2005	768,716	3.5%	819,501	50,785
2006	768,716	4.5%	856,379	87,663
2007	768,716	5.5%	903,480	134,764
2008	708,743	5.0%	948,654	239,911
2009	691,025	6.5%	1,010,316	319,291
2010	549,711	0.0%	1,010,316	460,605
2011	549,711	2.0%	1,030,522	480,811
2012	549,711	3.5%	1,066,591	516,880
2013	549,711	2.0%	1,087,922	538,211
2014	549,711	0.5%	1,093,362	543,651
2015	549,711	1.5%	1,109,762	560,051
2016	549,711	0.0%	1,109,762	560,051
2017	549,711	0.5%	1,115,311	565,600
2018	549,711	2.5%	1,143,194	593,483
Totals	\$ 11,664,695		\$ 17,380,340	\$ 5,715,644

CMPTRA & ETR AMOUNTS RESTATED-STATEWIDE

Year	Received	IPD	Statutory	Shortage
2001	1,580,292,000	Base Year		
2002	1,580,292,000	2.5%	1,619,799,000	39,507,000
2003	1,590,292,000	1.0%	1,635,997,000	45,705,000
2004	1,598,084,000	2.5%	1,676,897,000	78,813,000
2005	1,623,253,000	3.5%	1,735,589,000	112,336,000
2006	1,623,938,000	4.5%	1,813,690,000	189,752,000
2007	1,626,150,000	5.5%	1,913,443,000	287,293,000
2008	1,623,939,000	5.0%	2,009,115,000	385,176,000
2009	1,597,357,000	6.5%	2,139,708,000	542,351,000
2010	1,565,230,000	0.0%	2,139,708,000	574,478,000
2011	1,293,794,000	2.0%	2,182,502,000	888,708,000
2012	1,293,794,000	3.5%	2,258,889,000	965,095,000
2013	1,293,794,000	2.0%	2,304,067,000	1,010,273,000
2014	1,293,794,000	0.5%	2,315,588,000	1,021,794,000
2015	1,293,794,000	1.5%	2,350,321,000	1,056,527,000
2016	1,293,794,000	0.0%	2,350,321,000	1,056,527,000
2017	1,293,794,000	0.5%	2,362,073,000	1,068,279,000
2018	1,293,794,000	2.5%	2,421,125,000	1,127,331,000
Totals	26,359,179,000		36,809,125,000	10,449,946,000

CMPTRA & ETR AMOUNTS RESTATED

Calculation of State Energy Tax Obligation





PROPERTY TAX DILEMMA REVEALED



WHY DO WE HAVE A PROPERTY TAX DILEMMA?

- The State took our local energy taxes for their own use
- The State increased Sales Tax 16.7% (Not 1%) under the guise of providing Property Tax Relief. (Never Happened)
- The State took a risk by leveraging Pension Funds in a down market which we all know failed miserably
- The State told local government to take a pension holiday and not pay into the pension system for many years and is charging us 8.5% on those amounts
- The State now wants to blame local government for its years of mismanagement at the State level

TAX IMPACT IN 2018 ALONE!

Issue Area	Amount
PFRS Contribution Rates go from 8.0% to 25.14%	\$ 416,592
PERS Contribution Rates go from 3.65% to 11.21%	89,301
State Aid Shortage in 2018	593,483
Total Municipal Impact	\$ 1,099,376

Taxes would be 28% Lower without State mishaps



THE COST OF LABOR NEGOTIATIONS



NEGOTIATION PROCESS

- **Goal of this Session:**
 - Gain a better understanding of negotiating in a new world
 - Explain how the 2% CAP was is helpful in overall financial management
 - Review recent Arbitration Awards
 - Look at trends and averages
 - Identify any Unique factors that may involve inclusion in the contract
 - Summer Police Officers for Shore Communities
 - Shared Service Agreements
 - What has changed since the last contract was negotiated?

NEGOTIATION PROCESS

- **Before** you begin negotiations
 - Assemble your team, will an attorney be present? Formal vs. Informal
 - Identify your goals and desires (Be Flexible)
 - Length of Contract, Number of Steps
 - Keep your Governing Body Informed – Confirm the goals with them
 - Come up with an overall game plan
 - Understand the current Collective Bargaining Agreement (“CBA”) in place

NEGOTIATION PROCESS

▪ **During** Negotiations

- Designate one member of the team as the spokesperson throughout the negotiation process
- Designate one member of the team to be the contact for all communication both written and verbal outside the sessions
- Listen to the demands of the union (“First Meeting”), should be received in writing
- Let them know that you will cost out their proposal “Demands” and get back to them
- Prepare a written counter proposal with the approved goals and desires of the municipality

NEGOTIATION PROCESS

- **After** Completion of Negotiations
 - Regroup with your team to determine if you were able to meet your goals
 - Regroup with the Union
 - It is important to maintain a good working relationship throughout the process
 - Not just at the table

COMMUNICATION

- The foundation of any negotiation is to have good communication between both parties
- Educating both your own team as well and the union is important so that everyone understands the parameters that we operate within
- The expectation from the outset is to operate within the 2.0% CAP or less
- During and after the negotiation process, both teams must work together to serve the needs of the municipality
- Every effort must be made to maintain civility

WHAT WAS THE 2% ARBITRATION CAP? WHAT DOES IT MEAN TO US?

- What's Included in the CAP
 - Salary
 - Other Compensation (Longevity)
 - Uniforms
 - Education
 - Vacation/Sick/Comp Time
 - Calculated from the Base Year (Last Year of the Current Contract)
 - Police and Fire Public Interest Arbitration Impact Task Force Report
- What's Not Included in the CAP
 - Health Benefits (Up to the SHBP Exception)
 - Pension

WHAT ARE SOME OF THE ITEMS YOU MAY SEE? (KEEP A STRAIGHT FACE)

- Birthday Off (A day off at their discretion during the month of their Birthday)
- 2nd Paycheck for Overtime (IRS Rules may eliminate this one)
- Vacation Pay with an Overtime factor based upon Prior Year Compensation Average
- Gym Membership or Creation of Gym on Municipal Property (Premise Rule)
- Hazard Pay
- Comp Time converted to Time Off at the same rate as comp time (1 ½, 2 x)
- Waive Chapter 78 costs for employees or keep it at Year 1 level for the length of the contract

RESOURCES AVAILABLE TO YOU

- New Jersey State League of Municipalities (NJSLOM)
- New Jersey Municipal Managers Association (NJMMA)
- Government Finance Officers Association of New Jersey (GFOA of NJ)
- Local Groups (Managers/Administrators) (Management Groups)
- PERC Website, PERC Decisions
- Unions are usually better prepared than Management at the table
 - They share data and compare results much better than we do
- Management is getting better at sharing our own experiences and goals with each other for a much better organized approach
- The Jones's approach is often times used
- Knowing what the Jones's are looking at and for can head some of that off

CONTRACT COSTS, EVERYTHING HAS A COST

- Salaries
 - Steps (Increases)
- Health Benefits (consider c.78)
- Uniforms & Equipment
- Medical Exams
- Vacation/Sick & Comp Time
- Education (If Applicable)
- Certification Requirements
- Pension Costs (Not Negotiable but a real cost)
- Sick Time Payout
- Life Time Benefits (If Applicable)
- Longevity
- Holiday Pay
- Bereavement Leave
- Paternity Leave
- Family Medical Leave Act (“FMLA”)
 - Federal & State
- Work Rule Changes

THE COST OUT

- Share your cost projections with everyone at the table
- Educate everyone at the table about the costs attributable to the contract
- They may not like the answer but then “it is what it is”
- Every demand has a cost both short and long-term no matter how small it may appear

TOTAL OF BASE SALARY DEPENDENT COSTS FOR FOUR YEARS

	<u>Total Cost of Yearly Contract</u>	<u>Cost of 2013</u>	<u>Cost of 2014</u>	<u>Cost of 2015</u>	<u>Cost of 2016</u>
SICK LEAVE:	\$ 208,663.66	\$ 194,752.75	\$ 196,651.78	\$ 198,887.79	\$ 201,063.48
1 DAY BEREAVEMENT LEAVE:	\$ 41,732.73	\$ 41,732.73	\$ 42,139.67	\$ 42,618.81	\$ 43,085.03
EYE CARE REIMBURSEMENT:	\$ 1,170.00	\$ 975.00	\$ 975.00	\$ 975.00	\$ 975.00
BASE SALARY:	\$ 3,146,143.54	\$ 3,146,143.54	\$ 3,177,604.98	\$ 3,209,381.03	\$ 3,241,474.84
DETECTIVE STIPEND:	\$ 21,855.00	\$ 21,855.00	\$ 25,460.24	\$ 27,229.02	\$ 27,284.35
FIRST RESPONDERS:	\$ 11,700.00	\$ 9,750.00	\$ 9,750.00	\$ 9,750.00	\$ 9,750.00
TRAFFIC BUREAU:	\$ 3,000.00	\$ 2,250.00	\$ 2,250.00	\$ 2,250.00	\$ 2,250.00
TRAINING OFFICERS:	\$ 7,200.00	\$ 5,400.00	\$ 5,400.00	\$ 5,400.00	\$ 5,400.00
LONGEVITY:	\$ 80,337.00	\$ 80,337.00	\$ 80,337.00	\$ 85,605.00	\$ 89,556.00
VACATION DAYS:	\$ 73,641.64	\$ 73,641.64	\$ 74,358.16	\$ 75,250.79	\$ 76,089.99
CLOTHING ALLOWANCE:	\$ 19,500.00	\$ 17,550.00	\$ 17,550.00	\$ 17,550.00	\$ 17,550.00
ACCRUED SICK LEAVE:	\$ 149,483.18	\$ 91,642.00	\$ 92,505.36	\$ 94,185.04	\$ 95,065.76
EDUCATIONAL BENEFITS:	\$ 19,250.00	\$ 17,000.00	\$ 17,000.00	\$ 17,000.00	\$ 17,000.00
CLOTHING MAINTENANCE:	\$ 37,050.00	\$ 33,150.00	\$ 33,150.00	\$ 33,150.00	\$ 33,150.00
HOLIDAYS:	\$ 680,164.64	\$ 680,164.64	\$ 627,844.28	\$ 732,485.00	\$ 784,805.35
PERSONAL DAYS:	\$ 261,017.03	\$ 261,017.03	\$ 208,813.62	\$ 313,220.43	\$ 365,423.84
PBA BUSINESS:	SEE Page 52				
TERMINAL LEAVE	SEE Pages 53-55				
STEPS	\$ 95,895.00				
ACCUMULATED SICK TIME	\$ 1,253,480.72	\$ 1,253,480.72	\$ 1,265,742.97	\$ 1,280,897.18	\$ 1,296,110.61
Total	\$ 6,793,382.38	\$ 5,930,842.05	\$ 5,877,533.07	\$ 6,145,835.09	\$ 6,306,034.25
Under 2%		-12.70%	-0.90%	4.56%	2.61%
2% Dollar Amount		\$ 135,867.65	\$ 118,616.84	\$ 117,550.66	\$ 122,916.70

WHAT IS A DAY WORTH?

- VACATION DAY VERSUS SICK DAY VERSUS DAILY RATE
 - EACH MAY HAVE A DIFFERENT VALUE AND BE BASED ON DIFFERENT FORMULAS WITHIN THE SAME BARGAINING UNIT:
 - FOR EXAMPLE:
 - SICK DAY– BASED ON 8.83 HOURS PER DAY OR 78.77 HOURS EVERY 2 WEEKS
 - $(\text{BASE SALARY} + \text{LONGEVITY})/26/78.77*8.83$
 - VACATION DAY – BASED ON 8.83 HOURS PER DAY, BUT CALCULATED BASED ON 10 DAYS
 - $(\text{BASE SALARY} + \text{LONGEVITY} + \text{HOLIDAY})/26/10$

****THESE DIFFERENCES CAN HAVE BIG IMPACT ON THE 2% ****

WHAT IS A STEP WORTH?

STEP GUIDE (EACH STEP AT 3.7% OR \$1500)

	AMOUNTS
STEP 1	40,500
STEP 2	42,000
STEP 3	43,500
STEP 4	45,000
STEP 5	46,500
STEP 6	48,000

STEP GUIDE – (EACH STEP AT 2.3% OR \$937)

	AMOUNTS
STEP 1	41,437
STEP 2	42,374
STEP 3	43,311
STEP 4	44,248
STEP 5	45,185
STEP 6	46,122
STEP 7	47,059
STEP 8	47,996

BUDGETARY ISSUES AND THE 2% CAP

- Budget revenue growth

Revenue Account	Prior Year	Current Year	% Increase
Fund Balance	1,200,000	1,200,000	0%
Local Revenues	320,000	326,400	2.00%
State Aid	550,000	550,000	0%
Construction Fees	65,000	65,000	0%
Grants	15,000	15,000	0%
Other Items	395,000	395,000	0%
Delinquent Taxes	165,000	165,000	0%
Taxes	3,500,000	3,570,000	2.00%
	6,210,000	6,286,400	1.23%

CONTRACT HISTORY (CREATE A ROAD MAP)

Article	Description	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
	<i>Sergeant #1</i>	N/A	96,692.00	102,063.00	105,145.00	107,248.00	109,383.00															
	<i>Sergeant #1</i>	49,950.00	52,198.00	54,547.00	56,456.00	58,432.00	60,477.00	62,886.00	65,412.00	68,028.00	74,726.00	78,275.00	81,798.00	85,070.00	88,473.00	92,012.00	95,692.00	99,820.00	101,013.00	103,033.00	105,094.00	107,196.00
	<i>Step 6</i>	51,075.00	51,075.00	51,075.00	52,862.00	54,713.00	56,628.00	58,893.00	61,249.00	63,699.00	69,971.00	73,295.00	76,993.00	79,657.00	82,643.00	86,157.00	89,605.00	93,197.00	94,585.00	96,477.00	98,407.00	100,378.00
	<i>Step 5</i>	47,916.00	47,916.00	47,916.00	49,993.00	51,329.00	53,125.00	55,250.00	57,480.00	59,758.00	65,942.00	68,750.00	71,854.00	74,726.00	77,717.00	80,826.00	84,059.00	87,421.00	88,732.00	90,907.00	92,317.00	94,183.00
	<i>Step 4</i>	44,757.00	44,757.00	44,757.00	46,333.00	47,948.00	49,623.00	51,608.00	53,672.00	55,819.00	61,315.00	64,227.00	67,118.00	69,903.00	72,955.00	75,499.00	78,519.00	81,699.00	82,894.00	84,542.00	86,233.00	87,968.00
	<i>Step 3</i>	40,825.00	40,825.00	40,825.00	41,943.00	43,411.00	44,931.00	46,728.00	48,907.00	50,517.00	55,517.00	58,154.00	60,771.00	63,202.00	65,730.00	68,389.00	71,093.00	73,937.00	75,046.00	76,547.00	78,078.00	79,640.00
	<i>Step 2</i>	36,850.00	36,850.00	36,850.00	37,829.00	39,193.00	40,824.00	42,145.00	43,811.00	45,594.00	50,072.00	52,450.00	54,811.00	57,003.00	59,284.00	61,655.00	64,121.00	66,686.00	67,696.00	69,040.00	70,421.00	71,829.00
	<i>Step 1</i>	32,875.00	32,875.00	32,875.00	33,715.00	34,895.00	36,116.00	37,591.00	39,063.00	40,628.00	44,626.00	46,146.00	48,049.00	50,203.00	52,535.00	54,948.00	57,146.00	59,432.00	60,323.00	61,523.00	62,760.00	64,015.00
	<i>Probationary</i>	28,600.00	28,600.00	28,600.00	29,601.00	30,601.00	31,601.00	32,601.00	33,599.00	34,722.00	38,539.00	40,599.00	42,527.00	44,441.00	46,219.00	48,067.00	49,990.00	51,990.00	54,809.00	55,978.00	57,021.00	58,240.00
	<i>Probationary</i>	26,000.00	26,000.00	26,000.00	26,000.00	26,000.00	26,000.00	30,785.00	32,016.00	33,297.00	36,875.00	38,312.00	40,038.00	41,637.00	43,303.00	45,038.00	46,836.00	48,710.00	49,441.00	50,430.00	51,439.00	52,468.00
IV(B)	Detective Stipend	\$ 1,335	\$ 1,335	\$ 1,335	\$ 1,335	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,800	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
V(C)	Call Back to Work	3 Hours	4 Hours																			
VI(D)	Court Call-Out	1 Hour	2 Hours																			
VI(E)-7	Comp Time Maximum													130 Hours								
VII(A)	Clothing Allowance	\$ 1,075	\$ 1,075	\$ 1,075	\$ 1,100	\$ 1,150	\$ 1,200	\$ 1,250	\$ 1,300	\$ 1,350	\$ 1,400	\$ 1,450	\$ 1,500	\$ 1,550	\$ 1,600	\$ 1,650	\$ 1,700	\$ 1,750	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,800
VII(F)	Raincoat Vests											Employer Paid 3 Days or 24 Hours										
VIII(A)	Personal Days	2 Days	2 Days	2 Days	3 Days																	
	Holidays	12 Days																				
IX	Emergency Leave				3 Days																	
XI	Longevity	1% for ea. 5 Yrs																				
XII	Medical Coverage	No Contribution or Restrictions																				
XII(F)	Dental Coverage	No Contribution or Restrictions																				
XII(G)	Long Term Disability Coverage	No Contribution or Restrictions																				
		0-5 yrs SDI Only																				
		5-10 yrs SDI plus 20% Salary																				
		10-15 yrs SDI plus 30% Salary																				
		15+ yrs 100% Salary																				
XIII(A)	Sick Days	15 Days	15 Days	15 Days	15 Days	15 Days	15 Days	15 Days	15 Days	15 Days	15 Days	15 Days or 120 Hours										
XIII(D)	Sick Payout	80 Days Max																				
XV	Vacation Days	10 Days up to 25 Days based on Service years	10 Days up to 25 Days based on Service years	10 Days up to 25 Days based on Service years	10 Days up to 25 Days based on Service years	10 Days up to 25 Days based on Service years	10 Days up to 25 Days based on Service years	10 Days up to 25 Days based on Service years	10 Days up to 25 Days based on Service years	10 Days up to 25 Days based on Service years	10 Days up to 25 Days based on Service years	10 Days up to 25 Days based on Service years	10 Days up to 25 Days based on Service years	10 Days up to 25 Days based on Service years	10 Days up to 25 Days based on Service years	10 Days up to 25 Days based on Service years	10 Days up to 25 Days based on Service years	10 Days up to 25 Days based on Service years	10 Days up to 25 Days based on Service years	10 Days up to 25 Days based on Service years	10 Days up to 25 Days based on Service years	10 Days up to 25 Days based on Service years
XX	Agency Shop	85%	85%	85%	85%	85%	85%	85%	85%	85%	85%	85%	85%	85%	85%	85%	85%	85%	85%	85%	85%	85%
XXII(C)	EMT Stipend								\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,800
XXIII	Education/Degree	\$14.00 / Credit																				
XXIII(D)	Education/Expenses	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
XXIV	Outside Detail	1 1/2 Times Hourly Rate	1 1/2 Times Hourly Rate	1 1/2 Times Hourly Rate	\$30.00 Hour 2 Hr Min for Cancel	\$30.00 Hour 2 Hr Min for Cancel	\$30.00 Hour 2 Hr Min for Cancel	\$40.00 Hour 2 Hr Min for Cancel	\$55.00 Hour 2 Hr Min for Cancel	\$55.00 Hour 2 Hr Min for Cancel	\$55.00 Hour 2 Hr Min for Cancel	Sgt Pay @ 1 1/2 per Hour 2 Hr Min for Cancel	Sgt Pay @ 1 1/2 per Hour 2 Hr Min for Cancel	Sgt Pay @ 1 1/2 per Hour 2 Hr Min for Cancel	Sgt Pay @ 1 1/2 per Hour 2 Hr Min for Cancel	Sgt Pay @ 1 1/2 per Hour 2 Hr Min for Cancel	Sgt Pay @ 1 1/2 per Hour 2 Hr Min for Cancel	Sgt Pay @ 1 1/2 per Hour 2 Hr Min for Cancel	Sgt Pay @ 1 1/2 per Hour 2 Hr Min for Cancel			
XXV	Grant Funded Programs	XXXXXX																				
XXV	Legal Representation	\$85.00 Hour	\$85.00 Hour	\$85.00 Hour	\$125.00 Hour	\$125.00 Hour	\$125.00 Hour	\$125.00 Hour	\$125.00 Hour	\$125.00 Hour	\$125.00 Hour	\$125.00 Hour	\$125.00 Hour	\$125.00 Hour	\$125.00 Hour	\$125.00 Hour	\$125.00 Hour	\$125.00 Hour	\$125.00 Hour	\$125.00 Hour	\$125.00 Hour	\$125.00 Hour

QUESTIONS

