

RESOLUTION NO. 2017-14

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LA HABRA HEIGHTS REGARDING EMPLOYMENT BENEFITS AND SALARY RATES FOR ALL CLASSES OF EMPLOYMENT

WHEREAS, the City Council of the City of La Habra Heights has not previously adopted a resolution regarding employment benefits and salary rates for all classes of employment; and

WHEREAS, pursuant to the City of La Habra Heights budget process, the City Council desires to memorialize employment benefits and salary rates for all classes of employment by resolution, and annually review such resolution and making amendments as necessary;

NOW, THEREFORE, the City Council of the City of La Habra Heights, California, does hereby resolve, declare, determine and order as follows:

SECTION 1. The following salary schedules are assigned to the listed classes of employment. Annual compensation is equal to 26 bi-weekly pay periods. One year of City service is required to advance to the next pay step in the salary range for full-time classes of employment. Salary Ranges are included as Exhibit A.

**CITY OF LA HABRA HEIGHTS
2017-18 SALARY SCHEDULE**

POSITION TITLE	SALARY RANGE	RANGE/STEP	ANNUAL RATE	PENSION	OTHER BENEFITS *	TOTAL COMP
City Hall						
City Manager	Negotiated	N/A	145,999.36	10,511.95	22,882.57	179,393.88
Assistant City Manager	91,509 to 122,632	71,C	101,000.00	7,272.00	17,254.03	125,526.03
Finance Manager	84,541 to 113,293	67,D	97,849.44	7,045.16	17,274.22	122,168.82
Accounting Technician	54,684 to 73,282	45,B	57,419.00	8,153.50	12,802.84	78,375.34
Deputy City Clerk	49,529 to 66,374	40,F	63,215.00	8,976.53	16,772.02	88,963.55
Deputy City Clerk	49,529 to 66,374	40,F	63,215.00	4,551.48	13,272.76	81,039.24
Management Assistant	36,801 to 49,316	25,C	40,575.00	2,650.76	12,560.67	55,786.44
Principal Planner	72,154 to 96,694	59, C	79,580.80	5,729.82	20,052.82	105,363.44
CDD Technician	47,606 to 63,796	38,A	47,610.00	3,427.92	12,660.61	63,698.53
Fire Department						
Fire Chief^	Negotiated	N/A	105,000.00	12,854.10	1,972.00	119,826.10
Assistant Fire Chief	81,258 to 108,893	65,C	85,001.28	8,086.17	9,496.69	102,584.14
Battalion Chief	75,069 to 100,600	61,C	82,688.32	7,866.14	17,054.38	107,608.84
Management Assistant	36,801 to 49,316	25,C	40,575.00	2,650.76	12,560.67	55,786.44

Part-Time Positions						
POSITION TITLE	SALARY RANGE	RANGE/STEP	HOURLY RATE	RETIREMENT	*OTHER BENEFITS	BUDGETED TOTAL COMP
Building Inspector	40.56 to 49.30	19,B	42.59	4,280.42	1,314.04	71,114.46
CDD Aide	12.00 to 14.59	1,C	13.23	1,348.33	663.26	22,650.40
Management Intern	12.00 to 14.59	1,C	13.23	468.00	544.86	13,492.96
Fire Marshal	43.40 to 52.75	20,B	45.57	779.63	665.46	22,235.08
Captains	15.00 to 20.00	N/A	15.50	6,201.56	9,397.94	180,974.50
Paramedics	10.50 to 15.00	N/A	10.50	7,415.89	9,867.48	215,040.36
Volunteer Positions						
Lieutenant	-	N/A	-	-	-	-
Engineer	-	N/A	-	-	-	-
Firefighter	-	N/A	-	-	-	-
Intern	-	N/A	-	-	-	-

^ Fire Chief is a part-time 30 hour per week position

* Other Benefits include health insurance, life insurance, disability insurance, workers compensation insurance, overtime.

SECTION 2. The following table designates the full-time position titles as non-exempt or exempt under the Fair Labor Standards Act ("FLSA"). All hourly part-time positions listed in Section 1 of this resolution are designated as non-exempt. Position titles designated as non-exempt are compensated overtime or compensatory time for hours worked in excess of 40 hours per workweek. Position titles designated as exempt are not eligible for overtime compensation under the FLSA, and will not receive overtime compensation for hours worked in excess of 40 hours per workweek.

FLSA DESIGNATION		
POSITION TITLE	EXEMPT/NON-EXEMPT STATUS	POSITION CATEGORY
City Manager	Exempt	Executive
Assistant City Manager	Exempt	Executive
Fire Chief	Exempt	Executive
Assistant Fire Chief	Exempt	Management
Finance Manager	Exempt	Management
Principal Planner	Exempt	Management
Battalion Chief	Exempt	Management
Fire Marshall	Non-Exempt	General
Deputy City Clerk / HR	Non-Exempt	General
Deputy City Clerk / RM	Non-Exempt	General
Accounting Technician	Non-Exempt	General
Building Inspector	Non-Exempt	General
CDD Technician	Non-Exempt	General
CDD Aide	Non-Exempt	General
Management Assistant (Admin)	Non-Exempt	General

Management Assistant (Fire)	Non-Exempt	General
Management Intern	Non-Exempt	General
Captain / Paramedic / Lieutenant / Firefighter / Engineer	Non-Exempt	General

SECTION 3. The City of La Habra Heights shall provide the following benefits:

A. RETIREMENT:

- a. The City is a member of the California Public Employees Retirement System (CalPERS), pursuant to the California Public Employees Retirement Law (Cal. Gov. Code § 30000 et seq.) (PERL), as amended by the Public Employees' Pension Reform Act of 2013 (PEPRA) (Assembly Bill (AB) 340, Chapter 296, Statutes of 2012, and AB 197, Chapter 297, Statutes of 2012). The City shall provide a tax-qualified governmental defined benefit plan for all full-time miscellaneous class of employees through CalPERS, in accordance with the following provisions:
 - i. Employees who are CalPERS members are subject to the provisions of the PERL, as amended by PEPRA. PEPRA imposes requirements and limitations on public employment retirement benefits for public employees, including establishment of a category of employees defined in PEPRA as "new members". Employees who were hired prior to January 1, 2013, or who otherwise do not fall within the definition of a "new member" under PEPRA, are referred to in this Resolution as a "classic member" under PEPRA.
 - ii. For miscellaneous employees defined as a "classic member" under PEPRA, the City provides a retirement formula of 2.0% @ 60.
 - a. For said employees hired prior to March 10, 2012, the City pays seven percent (7%) of the normal member contributions to CalPERS as employer paid member contributions (EPMC) and shall report the same percent to CalPERS as compensation.
 - b. For said employees hired after March 10, 2012, the employees are required to pay the full cost of the Employee Contribution Rate.
 - iii. For safety employees defined as a "classic member" under PEPRA, the City provides a retirement formula of 2.0% @ 55.
 - a. Said employees are required to pay the full cost of the Employee Contribution Rate.
 - iv. For miscellaneous employees defined as a "new member" under PEPRA, the retirement formula is 2.0% @ 62, as required by PEPRA.

- a. For said employees, a new member's contribution rate will be at least 50% of the total normal cost rate for their defined benefit plan, as required by PEPRA.
- v. For safety employees defined as a "new member" under PEPRA, the retirement formula is 2.0% @ 57, as required by PEPRA.
 - a. For said employees, a new member's contribution rate will be at least 50% of the total normal cost rate for their defined benefit plan, as required by PEPRA.

B. INSURANCES:

- a. The City shall pay a flexible benefit plan for health insurance premiums (medical, dental and vision) for full-time employees and one dependent effective the first of the month following employee's date of hire. Effective January 1, 2017 – December 31, 2017, the City's contribution is as follows:

Health	Kaiser Permanente	\$1,147.78
Dental	Delta Dental PPO	\$ 76.61
Vision	VSP	\$ 34.26
Total Flexible Benefit Plan Amount		\$1,258.65

Rates will increase effective January 1, 2018, in accordance with new respective premiums.

- b. If a full-time employee's health insurance premiums exceed the City's total contribution, the employee shall be responsible for paying the difference between the cost of premiums and the City's contribution.
- c. Part-time employees listed in Section 1 of this resolution who have worked more than 1,000 hours can purchase benefits under the City's group plan, and shall be responsible for paying the full cost of premiums.
- d. An amount equal to one half of the unused portion of funds made available by the City for health insurance premiums shall be contributed into the City's 457 Deferred Compensation Plan for the employee as long as the employee is below the annual contribution limit.
- e. Employees who terminate their employment with the City and their dependent(s) shall have any and all the Consolidated Omnibus Budget Reconciliation Act (COBRA) benefits as well as Cal-COBRA (AB 1401) to which the law entitles them.

- f. The City shall provide life insurance of \$25,000 and AD&D of \$25,000 to full-time employees.
- g. The City shall provide a disability program for full-time employees through the State of CA State Disability Insurance (SDI) Program. The benefit amount is based on wages paid during a specific 12-month base period, determined by the date of claim.
- h. In accordance with the California Labor Code, the City pays the premium for unemployment insurance for City employees.

C. VACATION:

- a. Employees accrue vacation according to the following schedule:

Years of Service	Annual Rate (hours) Full-Time	Annual Rate (hours) Part-Time > 30 per hours week	Annual Rate (hours) Part-Time < 29 per hours week
0-5 years	80	60	40
6 years	88	66	44
7 years	96	72	48
8 years	104	78	52
9 years	112	84	56
10 years	120	90	60
11 years	128	96	64
12 years	136	102	68
13 years	144	108	72
14 years	152	114	76
15 years or more	160	120	80

- b. Fire Captains, Paramedics, Lieutenants, Firefighters, Engineers and the Fire Marshal are not eligible to accrue vacation.
- c. Vacation will be credited bi-weekly on a prorated basis proportionate to a full working month. Upon separation from the City, employees shall be compensated at their current pay rate for their accrued vacation to a maximum of 300 hours. The maximum number of vacation hours an employee can accrue at any time is 300 hours. An employee who has reached 300 accrued vacation hours will stop accruing hours and will resume accruing vacation hours only when the number of accrued vacation hours falls below 300 hours. Accrued vacation may be used for time off following a written notice of resignation or retirement with prior written approval from the City Manager. New full-time probationary employees are eligible to use accrued vacation during the probationary period with prior approval from the City Manager.

D. HOLIDAYS:

- a. For pay purposes, the following holidays are recognized as municipal holidays for employees. Said employees shall receive these holidays off with pay:
 - i. New Year's Day (every January 1st)
 - ii. Martin Luther King's Birthday (every third Monday of January)
 - iii. Presidents' Day (every third Monday of February)
 - iv. Memorial Day (every last Monday of May)
 - v. Independence Day (every July 4th)
 - vi. Labor Day (first Monday in September)
 - vii. Veteran's Day (every November 11th)
 - viii. Thanksgiving Day (every fourth Thursday of November)
 - ix. Christmas Day (every December 25th)
- b. If any holiday falls on a Sunday, the Monday following shall be treated as the holiday. If such holiday falls on a Friday or Saturday, the City Manager will make a determination as to which day will be treated as the holiday (Thursday or Monday).
- c. Employees shall receive two floating holidays each calendar year. Floating holidays not used will be forfeited.

E. LEAVES OF ABSENCE:

- a. Full-time employee sick leave with pay shall accrue at the rate of eight (8) hours for each calendar month for a total of 96 hours per calendar year. New full-time probationary employees are eligible to use accrued sick leave during the probationary period.
 - i. For full-time employees hired prior to June 30, 2017, sick leave may be accrued to a maximum of 480 hours.
 - ii. Full-time employees hired prior to June 30, 2017 with at least two years of service, upon separation, termination or retirement, will be compensated for 50% of unused sick leave up to a maximum of 480 hours (480 maximum accrual equals 240 hours of cash out).
 - iii. For full-time employees hired on or after July 1, 2017, sick leave may be accrued to a maximum of 120 hours.
 - iv. Full-time employees hired on or after July 1, 2017, with at least two years of service, upon separation, termination or retirement, will be compensated for 100% of unused sick leave up to a maximum of 120 hours.

- v. Part-time employees shall accrue one hour of sick leave for every 30 hours worked up to a maximum of 48 hours.
 - vi. For part-time employees, upon separation, termination or retirement, there is no payout of unused sick leave.
- b. Bereavement leave of up to three (3) days leave with pay will be granted to full-time employees in the event of the death of an immediate family member. This includes any relative by blood or marriage that is an actual member of the employee's household, and/or any parent, parent-in-law, spouse, registered domestic partner, child, brother or sister of the employee regardless of residence. Sick leave, vacation, or floating holiday hours may be applied to a bereavement period for bereaving a family member not included under the City's bereavement policy. Up to five (5) days shall be allowed where the death and/or funeral service is outside of California.
- c. The City Manager shall have the discretion to provide up to 40 hours of executive leave for exempt employees required to work significantly more hours on a regular basis due to operational demands. Executive leave shall not accrue from one fiscal year to the next, and therefore the executive leave hours must be used during the fiscal year beginning the pay period including July 1 and terminating the last full pay period in June of that same fiscal year.
- d. The City provides eligible employees with military leave in accordance with federal law (Uniformed Services Employment and Reemployment Rights Act of 1995, 38 U.S.C. § 4301 et seq.) (USERRA) and California law (Military & Veterans Code § 398 et seq.). Any employee who is ordered to active duty in the U.S. Armed Forces and who otherwise qualifies for military leave shall receive his/her full salary for the first thirty (30) calendar days of that military leave in any one fiscal year. Inactive military duty or training shall be unpaid. During military leave, employees are entitled to benefits as required by USERRA and state law. Prior to use of any military leave, an official copy of military orders must be on file with the City's Human Resources Office. Following release from military service, employees will have the right to return to City employment, to the extent required by, and subject to the terms and conditions of, USERRA and California law.
- e. Employees called to serve jury duty will be granted a leave of absence for the period of service required. The City will continue to pay an employee his/her regular salary. Payment of salary to FLSA-exempt employees during jury duty shall be carried out in accordance with the FLSA.
- f. An employee disabled by pregnancy, childbirth or related medical conditions will be granted pregnancy disability leave up to four months in a 12-month period in accordance with state law.

- g. An eligible employee shall be required to use, or may elect to use, accrued leave during any portion of unpaid pregnancy disability leave, in accordance with state law. The City of La Habra Heights will continue health care coverage under any employer group health plans for up to four months of the Pregnancy Disability Leave under the same terms as if the employee had continued to work. Any eligible employee who takes Pregnancy Disability Leave shall have the right to reinstatement to their former job or a comparable position with equivalent pay, benefits, and other employment terms and conditions with no loss of seniority.
- h. In compliance with the California Moore-Roberti Family Rights Act of 1991 (CFRA), the Federal Family and Medical Leave Act of 1993 (FMLA), the National Defense Authorization Act of 2008, the Uniformed Services Employment and Reemployment Rights Act (USERRA), and the California Military and Veterans Code, the City will provide eligible employees with up to 12 work weeks in any 12-month period, unpaid, job-protected leave for certain family and medical reasons, and up to 26 workweeks in a single 12-month period for unpaid, job-protected caregiver leave. Employees are eligible if they have worked for the City for at least one year, and for 1,250 hours over the previous 12 months. Unpaid leave must be granted to any eligible employee for any of the following reasons:
 - i. the birth of the employee's child and in order to care for the child;
 - ii. the placement of a child with the employee for adoption or foster care;
 - iii. to care for a child, spouse, or parent who has a serious health condition;
 - iv. a serious health condition that renders the employee unable to perform the essential functions of his or her position;
 - v. treatment of substance abuse of the employee or his/her covered family member;
 - vi. a qualifying exigency arising out of the fact that a covered military member is on active duty (or has been notified of an impending federal call or order to active duty) in the federal Armed Forces in support of a contingency operation; or
 - vii. to care for a spouse, son, daughter, parent or next of kin who is a covered servicemember, because the covered servicemember suffered a serious injury or illness while on active duty that may render said person unable to perform the duties of the servicemember's office, grade, rank or rating.
- i. If an employee is eligible for Family and Medical Leave under the FMLA, and is also eligible for Pregnancy Disability Leave (but is not eligible for CFRA Leave under state law), any available FMLA Leave and any available Pregnancy Disability Leave shall run concurrently. The maximum amount of time that an eligible employee may take for FMLA Leave and Pregnancy Disability Leave, is twelve (12) workweeks. If an employee is eligible for CFRA Leave, and is also eligible for Pregnancy Disability Leave at the time of request for CFRA Leave, the four months of Pregnancy Disability Leave shall be in addition to the twelve workweeks of CFRA Leave. The maximum amount of time that an eligible

employee may take for CFRA Leave and Pregnancy Disability Leave is 12 workweeks plus four months, or a total of seven (7) months.

- j. The City may, at the discretion of the City Manager, grant an employee a leave of absence for up one year without pay.

F. MISCELLANEOUS BENEFITS:

- a. Under appropriate circumstances as determined by the City Manager, the City Manager may issue a City vehicle to an employee to travel to and from work in order to respond to emergencies in a timely manner during non-work hours. Employees who have been issued a City vehicle are not eligible for mileage reimbursement. City vehicles shall be used for City business and City purposes only, and shall be subject to such terms and conditions as deemed appropriate by the City Manager.
- b. Automobile allowance shall be provided on a monthly basis to the following staff occupying these positions:

Principal Planner \$250
- c. The City shall provide full-time employees a flexible spending account program for eligible health care and dependent care expenses.
- d. An Employee Assistance Program is available to full-time employees.

SECTION 4. Rates of compensation as listed in this Resolution shall be effective on the pay period starting on July 2, 2017.

SECTION 5. The City expressly reserves the right, in its sole discretion, at any time and from time to time, but upon a non-discriminatory basis, to amend or rescind any provision of this Resolution or any benefits or salary provisions, or to terminate any benefits or salary provisions. Such changes may apply to current and/or future employees, retirees or their family members. All salary and benefits in this Resolution are subject to meet and confer guidelines and shall be reviewed at least annually in their entirety.

SECTION 6. The La Habra Heights City Council hereby authorizes the City Manager to incorporate into the 2017-18 fiscal year budget sufficient funds, not to exceed amounts identified in this Resolution, to ensure that the salaries and benefits shown herein are funded, and to take such other actions as may be necessary to implement this Resolution.

SECTION 7. This Resolution shall become effective immediately upon its passage.

SECTION 8. The City Clerk shall certify to the adoption of this Resolution.

Resolution No. 2017-14
June 8, 2017

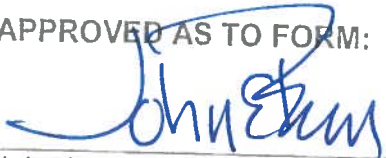
PASSED, APPROVED, AND ADOPTED this 8th day of June, by the City Council of the City of La Habra Heights in the State of California by the following vote:

AYES: COUNCIL MEMBERS: Bergman, Higgins, Miller, and Williams
NOES: COUNCIL MEMBERS: None
ABSENT: COUNCIL MEMBERS: Francis
ABSTAIN: COUNCIL MEMBERS: None

CITY OF LA HABRA HEIGHTS


Jane Levy Williams, Mayor

APPROVED AS TO FORM:


John Brown, City Attorney

CERTIFICATE OF ATTESTATION AND ORIGINALITY

I, Jarad Hildenbrand, City Clerk do hereby attest to and certify the foregoing Resolution No. 2017-14 was adopted by the City Council of the City of La Habra Heights at a regular meeting held on June 8, 2017.


Jarad Hildenbrand, City Clerk

6.8.17
Date

**EXHIBIT A
 SALARY RANGES**

Salary Range Part Time					
Range	Step A	Step B	Step C	Step D	Step E
1	\$ 12.00	\$ 12.60	\$ 13.23	\$ 13.89	\$ 14.59
2	\$ 12.84	\$ 13.48	\$ 14.16	\$ 14.86	\$ 15.61
3	\$ 13.74	\$ 14.43	\$ 15.15	\$ 15.90	\$ 16.70
4	\$ 14.70	\$ 15.44	\$ 16.21	\$ 17.02	\$ 17.87
5	\$ 15.73	\$ 16.52	\$ 17.34	\$ 18.21	\$ 19.12
6	\$ 16.83	\$ 17.67	\$ 18.56	\$ 19.48	\$ 20.46
7	\$ 18.01	\$ 18.91	\$ 19.85	\$ 20.85	\$ 21.89
8	\$ 19.27	\$ 20.23	\$ 21.24	\$ 22.31	\$ 23.42
9	\$ 20.62	\$ 21.65	\$ 22.73	\$ 23.87	\$ 25.06
10	\$ 22.06	\$ 23.16	\$ 24.32	\$ 25.54	\$ 26.82
11	\$ 23.61	\$ 24.79	\$ 26.03	\$ 27.33	\$ 28.69
12	\$ 25.26	\$ 26.52	\$ 27.85	\$ 29.24	\$ 30.70
13	\$ 27.03	\$ 28.38	\$ 29.80	\$ 31.29	\$ 32.85
14	\$ 28.92	\$ 30.36	\$ 31.88	\$ 33.48	\$ 35.15
15	\$ 30.94	\$ 32.49	\$ 34.11	\$ 35.82	\$ 37.61
16	\$ 33.11	\$ 34.76	\$ 36.50	\$ 38.33	\$ 40.24
17	\$ 35.43	\$ 37.20	\$ 39.06	\$ 41.01	\$ 43.06
18	\$ 37.91	\$ 39.80	\$ 41.79	\$ 43.88	\$ 46.07
19	\$ 40.56	\$ 42.59	\$ 44.72	\$ 46.95	\$ 49.30
20	\$ 43.40	\$ 45.57	\$ 47.85	\$ 50.24	\$ 52.75
21	\$ 46.44	\$ 48.76	\$ 51.20	\$ 53.76	\$ 56.44
22	\$ 49.69	\$ 52.17	\$ 54.78	\$ 57.52	\$ 60.39
23	\$ 53.16	\$ 55.82	\$ 58.61	\$ 61.54	\$ 64.62
24	\$ 56.89	\$ 59.73	\$ 62.72	\$ 65.85	\$ 69.15
25	\$ 60.87	\$ 63.91	\$ 67.11	\$ 70.46	\$ 73.99
26	\$ 65.13	\$ 68.39	\$ 71.80	\$ 75.40	\$ 79.16
27	\$ 69.69	\$ 73.17	\$ 76.83	\$ 80.67	\$ 84.71
28	\$ 74.57	\$ 78.29	\$ 82.21	\$ 86.32	\$ 90.64
29	\$ 79.79	\$ 83.78	\$ 87.96	\$ 92.36	\$ 96.98
30	\$ 85.37	\$ 89.64	\$ 94.12	\$ 98.83	\$ 103.77

Resolution No. 2017-14
 June 8, 2017

Salary Range Full Time							
Range	Step A	Step B	Step C	Step D	Step E	Step F	Step G
1	\$ 22,880.00	\$ 24,024.00	\$ 25,225.20	\$ 26,486.46	\$ 27,810.78	\$ 29,201.32	\$ 30,661.39
2	\$ 23,337.60	\$ 24,504.48	\$ 25,729.70	\$ 27,016.19	\$ 28,367.00	\$ 29,785.35	\$ 31,274.62
3	\$ 23,804.35	\$ 24,994.57	\$ 26,244.30	\$ 27,556.51	\$ 28,934.34	\$ 30,381.06	\$ 31,900.11
4	\$ 24,280.44	\$ 25,494.46	\$ 26,769.18	\$ 28,107.64	\$ 29,513.03	\$ 30,988.68	\$ 32,538.11
5	\$ 24,766.05	\$ 26,004.35	\$ 27,304.57	\$ 28,669.80	\$ 30,103.29	\$ 31,608.45	\$ 33,188.87
6	\$ 25,261.37	\$ 26,524.44	\$ 27,850.66	\$ 29,243.19	\$ 30,705.35	\$ 32,240.62	\$ 33,852.65
7	\$ 25,766.60	\$ 27,054.93	\$ 28,407.67	\$ 29,828.06	\$ 31,319.46	\$ 32,885.43	\$ 34,529.70
8	\$ 26,281.93	\$ 27,596.02	\$ 28,975.83	\$ 30,424.62	\$ 31,945.85	\$ 33,543.14	\$ 35,220.30
9	\$ 26,807.57	\$ 28,147.94	\$ 29,555.34	\$ 31,033.11	\$ 32,584.76	\$ 34,214.00	\$ 35,924.70
10	\$ 27,343.72	\$ 28,710.90	\$ 30,146.45	\$ 31,653.77	\$ 33,236.46	\$ 34,898.28	\$ 36,643.20
11	\$ 27,890.59	\$ 29,285.12	\$ 30,749.38	\$ 32,286.85	\$ 33,901.19	\$ 35,596.25	\$ 37,376.06
12	\$ 28,448.40	\$ 29,870.82	\$ 31,364.37	\$ 32,932.58	\$ 34,579.21	\$ 36,308.17	\$ 38,123.58
13	\$ 29,017.37	\$ 30,468.24	\$ 31,991.65	\$ 33,591.24	\$ 35,270.80	\$ 37,034.34	\$ 38,886.05
14	\$ 29,597.72	\$ 31,077.61	\$ 32,631.49	\$ 34,263.06	\$ 35,976.21	\$ 37,775.02	\$ 39,663.78
15	\$ 30,189.67	\$ 31,699.16	\$ 33,284.12	\$ 34,948.32	\$ 36,695.74	\$ 38,530.52	\$ 40,457.05
16	\$ 30,793.47	\$ 32,333.14	\$ 33,949.80	\$ 35,647.29	\$ 37,429.65	\$ 39,301.13	\$ 41,266.19
17	\$ 31,409.34	\$ 32,979.80	\$ 34,628.79	\$ 36,360.23	\$ 38,178.25	\$ 40,087.16	\$ 42,091.52
18	\$ 32,037.52	\$ 33,639.40	\$ 35,321.37	\$ 37,087.44	\$ 38,941.81	\$ 40,888.90	\$ 42,933.35
19	\$ 32,678.27	\$ 34,312.19	\$ 36,027.80	\$ 37,829.19	\$ 39,720.65	\$ 41,706.68	\$ 43,792.01
20	\$ 33,331.84	\$ 34,998.43	\$ 36,748.35	\$ 38,585.77	\$ 40,515.06	\$ 42,540.81	\$ 44,667.85
21	\$ 33,998.48	\$ 35,698.40	\$ 37,483.32	\$ 39,357.49	\$ 41,325.36	\$ 43,391.63	\$ 45,561.21
22	\$ 34,678.45	\$ 36,412.37	\$ 38,232.99	\$ 40,144.64	\$ 42,151.87	\$ 44,259.46	\$ 46,472.43
23	\$ 35,372.01	\$ 37,140.62	\$ 38,997.65	\$ 40,947.53	\$ 42,994.91	\$ 45,144.65	\$ 47,401.88
24	\$ 36,079.46	\$ 37,883.43	\$ 39,777.60	\$ 41,766.48	\$ 43,854.80	\$ 46,047.54	\$ 48,349.92
25	\$ 36,801.04	\$ 38,641.10	\$ 40,573.15	\$ 42,601.81	\$ 44,731.90	\$ 46,968.49	\$ 49,316.92
26	\$ 37,537.07	\$ 39,413.92	\$ 41,384.61	\$ 43,453.85	\$ 45,626.54	\$ 47,907.86	\$ 50,303.26
27	\$ 38,287.81	\$ 40,202.20	\$ 42,212.31	\$ 44,322.92	\$ 46,539.07	\$ 48,866.02	\$ 51,309.32
28	\$ 39,053.56	\$ 41,006.24	\$ 43,056.55	\$ 45,209.38	\$ 47,469.85	\$ 49,843.34	\$ 52,335.51
29	\$ 39,834.63	\$ 41,826.37	\$ 43,917.68	\$ 46,113.57	\$ 48,419.25	\$ 50,840.21	\$ 53,382.22
30	\$ 40,631.33	\$ 42,662.89	\$ 44,796.04	\$ 47,035.84	\$ 49,387.63	\$ 51,857.01	\$ 54,449.86
31	\$ 41,443.95	\$ 43,516.15	\$ 45,691.96	\$ 47,976.56	\$ 50,375.38	\$ 52,894.15	\$ 55,538.86
32	\$ 42,272.83	\$ 44,386.47	\$ 46,605.80	\$ 48,936.09	\$ 51,382.89	\$ 53,952.04	\$ 56,649.64
33	\$ 43,118.29	\$ 45,274.20	\$ 47,537.91	\$ 49,914.81	\$ 52,410.55	\$ 55,031.08	\$ 57,782.63
34	\$ 43,980.65	\$ 46,179.69	\$ 48,488.67	\$ 50,913.11	\$ 53,458.76	\$ 56,131.70	\$ 58,938.28
35	\$ 44,860.27	\$ 47,103.28	\$ 49,458.45	\$ 51,931.37	\$ 54,527.94	\$ 57,254.33	\$ 60,117.05
36	\$ 45,757.47	\$ 48,045.35	\$ 50,447.61	\$ 52,969.99	\$ 55,618.49	\$ 58,399.42	\$ 61,319.39
37	\$ 46,672.62	\$ 49,006.25	\$ 51,456.57	\$ 54,029.39	\$ 56,730.86	\$ 59,567.41	\$ 62,545.78
38	\$ 47,606.07	\$ 49,986.38	\$ 52,485.70	\$ 55,109.98	\$ 57,865.48	\$ 60,758.76	\$ 63,796.69
39	\$ 48,558.20	\$ 50,986.11	\$ 53,535.41	\$ 56,212.18	\$ 59,022.79	\$ 61,973.93	\$ 65,072.63

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40	\$ 49,529.36	\$ 52,005.83	\$ 54,606.12	\$ 57,336.43	\$ 60,203.25	\$ 63,213.41	\$ 66,374.08
41	\$ 50,519.95	\$ 53,045.94	\$ 55,698.24	\$ 58,483.15	\$ 61,407.31	\$ 64,477.68	\$ 67,701.56
42	\$ 51,530.35	\$ 54,106.86	\$ 56,812.21	\$ 59,652.82	\$ 62,635.46	\$ 65,767.23	\$ 69,055.59
43	\$ 52,560.95	\$ 55,189.00	\$ 57,948.45	\$ 60,845.87	\$ 63,888.17	\$ 67,082.58	\$ 70,436.70
44	\$ 53,612.17	\$ 56,292.78	\$ 59,107.42	\$ 62,062.79	\$ 65,165.93	\$ 68,424.23	\$ 71,845.44
45	\$ 54,684.42	\$ 57,418.64	\$ 60,289.57	\$ 63,304.05	\$ 66,469.25	\$ 69,792.71	\$ 73,282.35
46	\$ 55,778.10	\$ 58,567.01	\$ 61,495.36	\$ 64,570.13	\$ 67,798.63	\$ 71,188.57	\$ 74,747.99
47	\$ 56,893.67	\$ 59,738.35	\$ 62,725.27	\$ 65,861.53	\$ 69,154.61	\$ 72,612.34	\$ 76,242.95
48	\$ 58,031.54	\$ 60,933.12	\$ 63,979.77	\$ 67,178.76	\$ 70,537.70	\$ 74,064.58	\$ 77,767.81
49	\$ 59,192.17	\$ 62,151.78	\$ 65,259.37	\$ 68,522.34	\$ 71,948.45	\$ 75,545.88	\$ 79,323.17
50	\$ 60,376.01	\$ 63,394.81	\$ 66,564.56	\$ 69,892.78	\$ 73,387.42	\$ 77,056.79	\$ 80,909.63
51	\$ 61,583.53	\$ 64,662.71	\$ 67,895.85	\$ 71,290.64	\$ 74,855.17	\$ 78,597.93	\$ 82,527.83
52	\$ 62,815.20	\$ 65,955.97	\$ 69,253.76	\$ 72,716.45	\$ 76,352.27	\$ 80,169.89	\$ 84,178.38
53	\$ 64,071.51	\$ 67,275.08	\$ 70,638.84	\$ 74,170.78	\$ 77,879.32	\$ 81,773.29	\$ 85,861.95
54	\$ 65,352.94	\$ 68,620.59	\$ 72,051.62	\$ 75,654.20	\$ 79,436.91	\$ 83,408.75	\$ 87,579.19
55	\$ 66,660.00	\$ 69,993.00	\$ 73,492.65	\$ 77,167.28	\$ 81,025.64	\$ 85,076.93	\$ 89,330.77
56	\$ 67,993.20	\$ 71,392.86	\$ 74,962.50	\$ 78,710.63	\$ 82,646.16	\$ 86,778.46	\$ 91,117.39
57	\$ 69,353.06	\$ 72,820.71	\$ 76,461.75	\$ 80,284.84	\$ 84,299.08	\$ 88,514.03	\$ 92,939.74
58	\$ 70,740.12	\$ 74,277.13	\$ 77,990.99	\$ 81,890.53	\$ 85,985.06	\$ 90,284.31	\$ 94,798.53
59	\$ 72,154.93	\$ 75,762.67	\$ 79,550.81	\$ 83,528.35	\$ 87,704.76	\$ 92,090.00	\$ 96,694.50
60	\$ 73,598.02	\$ 77,277.93	\$ 81,141.82	\$ 85,198.91	\$ 89,458.86	\$ 93,931.80	\$ 98,628.39
61	\$ 75,069.98	\$ 78,823.48	\$ 82,764.66	\$ 86,902.89	\$ 91,248.04	\$ 95,810.44	\$ 100,600.96
62	\$ 76,571.38	\$ 80,399.95	\$ 84,419.95	\$ 88,640.95	\$ 93,073.00	\$ 97,726.65	\$ 102,612.98
63	\$ 78,102.81	\$ 82,007.95	\$ 86,108.35	\$ 90,413.77	\$ 94,934.46	\$ 99,681.18	\$ 104,665.24
64	\$ 79,664.87	\$ 83,648.11	\$ 87,830.52	\$ 92,222.04	\$ 96,833.15	\$ 101,674.80	\$ 106,758.54
65	\$ 81,258.17	\$ 85,321.07	\$ 89,587.13	\$ 94,066.48	\$ 98,769.81	\$ 103,708.30	\$ 108,893.71
66	\$ 82,883.33	\$ 87,027.50	\$ 91,378.87	\$ 95,947.81	\$ 100,745.20	\$ 105,782.46	\$ 111,071.59
67	\$ 84,541.00	\$ 88,768.05	\$ 93,206.45	\$ 97,866.77	\$ 102,760.11	\$ 107,898.11	\$ 113,293.02
68	\$ 86,231.82	\$ 90,543.41	\$ 95,070.58	\$ 99,824.11	\$ 104,815.31	\$ 110,056.08	\$ 115,558.88
69	\$ 87,956.45	\$ 92,354.27	\$ 96,971.99	\$ 101,820.59	\$ 106,911.62	\$ 112,257.20	\$ 117,870.06
70	\$ 89,715.58	\$ 94,201.36	\$ 98,911.43	\$ 103,857.00	\$ 109,049.85	\$ 114,502.34	\$ 120,227.46
71	\$ 91,509.89	\$ 96,085.39	\$ 100,889.66	\$ 105,934.14	\$ 111,230.85	\$ 116,792.39	\$ 122,632.01
72	\$ 93,340.09	\$ 98,007.09	\$ 102,907.45	\$ 108,052.82	\$ 113,455.46	\$ 119,128.24	\$ 125,084.65
73	\$ 95,206.89	\$ 99,967.24	\$ 104,965.60	\$ 110,213.88	\$ 115,724.57	\$ 121,510.80	\$ 127,586.34
74	\$ 97,111.03	\$ 101,966.58	\$ 107,064.91	\$ 112,418.16	\$ 118,039.06	\$ 123,941.02	\$ 130,138.07
75	\$ 99,053.25	\$ 104,005.91	\$ 109,206.21	\$ 114,666.52	\$ 120,399.84	\$ 126,419.84	\$ 132,740.83
76	\$ 101,034.32	\$ 106,086.03	\$ 111,390.33	\$ 116,959.85	\$ 122,807.84	\$ 128,948.23	\$ 135,395.65
77	\$ 103,055.00	\$ 108,207.75	\$ 113,618.14	\$ 119,299.05	\$ 125,264.00	\$ 131,527.20	\$ 138,103.56
78	\$ 105,116.10	\$ 110,371.91	\$ 115,890.50	\$ 121,685.03	\$ 127,769.28	\$ 134,157.74	\$ 140,865.63
79	\$ 107,218.42	\$ 112,579.34	\$ 118,208.31	\$ 124,118.73	\$ 130,324.66	\$ 136,840.90	\$ 143,682.94
80	\$ 109,362.79	\$ 114,830.93	\$ 120,572.48	\$ 126,601.10	\$ 132,931.16	\$ 139,577.72	\$ 146,556.60

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81	\$ 111,550.05	\$ 117,127.55	\$ 122,983.93	\$ 129,133.12	\$ 135,589.78	\$ 142,369.27	\$ 149,487.73
82	\$ 113,781.05	\$ 119,470.10	\$ 125,443.61	\$ 131,715.79	\$ 138,301.58	\$ 145,216.65	\$ 152,477.49
83	\$ 116,056.67	\$ 121,859.50	\$ 127,952.48	\$ 134,350.10	\$ 141,067.61	\$ 148,120.99	\$ 155,527.04
84	\$ 118,377.80	\$ 124,296.69	\$ 130,511.53	\$ 137,037.10	\$ 143,888.96	\$ 151,083.41	\$ 158,637.58
85	\$ 120,745.36	\$ 126,782.63	\$ 133,121.76	\$ 139,777.85	\$ 146,766.74	\$ 154,105.08	\$ 161,810.33
86	\$ 123,160.27	\$ 129,318.28	\$ 135,784.19	\$ 142,573.40	\$ 149,702.07	\$ 157,187.18	\$ 165,046.54
87	\$ 125,623.47	\$ 131,904.65	\$ 138,499.88	\$ 145,424.87	\$ 152,696.12	\$ 160,330.92	\$ 168,347.47
88	\$ 128,135.94	\$ 134,542.74	\$ 141,269.88	\$ 148,333.37	\$ 155,750.04	\$ 163,537.54	\$ 171,714.42
89	\$ 130,698.66	\$ 137,233.59	\$ 144,095.27	\$ 151,300.04	\$ 158,865.04	\$ 166,808.29	\$ 175,148.70
90	\$ 133,312.63	\$ 139,978.26	\$ 146,977.18	\$ 154,326.04	\$ 162,042.34	\$ 170,144.46	\$ 178,651.68