



# Memo

**To:** Central Lyon County Fire Board of Directors  
**From:** Amber Law Business Manager/HR Director  
**Date:** June 11, 2026  
**Re:** Fiscal Impact Statement for Central Lyon County Firefighters Association IAFF Local #4728 FY 2026-2027 Collective Bargaining Agreement.

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The Central Lyon County Fire Protection District (“District”) was formally notified by the Central Lyon County Firefighters Association, IAFF Local 4728 (“Association”) of its intent to bargain in good faith pursuant to NRS 288. The parties intend to negotiate a one-year Collective Bargaining Agreement (CBA) effective July 1, 2026, through June 30, 2027. In accordance with NRS 288.153, the District is required to report to the governing body of the local government the fiscal impact of the proposed agreement.

Please note, the following two items were added to the FY 2026-2027 Contract:

Bereavement Leave:	\$ 28,830
3% COLA:	\$134,840
Total Estimated Fiscal Impact:	\$163,670

**The total estimated fiscal impact of the CBA is approximately: \$10,841,784**

The estimated, itemized costs associated with each article of the CBA are outlined below.

**Article 10 Association Business**

**Estimated Fiscal Impact:** **\$4,666**

Fiscal Impact Rationale

Average wage of top step Firefighter/EMT: \$28.22

Average wage for top step Firefighter/Medic: \$31.35

Average wage for top step Captain/Medic: \$37.62

$\$28.22 + \$31.35 + \$37.62 = \$97.19 / 3 = \$32.40$  per hour combined average wage

$144 \text{ hours} \times \$32.40 = \$4,665.60$

**Article 19 Overtime and Call Back Pay**

**Estimated Fiscal Impact:** **\$12,813**

Fiscal Impact Rationale

Recall: 2 Admin Staff (Fleet Manager & Fire Apparatus Mechanic): 1% of total salaries

Total Salaries  $\$142,436 \times 1\% = \$1,424.36$

Call Back: 2 Admin staff do not qualify for call back pay.

Total Recall & Call Back Pay for Admin Staff: **\$1,424**

Recall: 7 Risk Reduction Staff (excluding 1 Division Chief position) 1% of total salaries

Total Salaries  $\$490,500 \times 1\% = \$4,905$

Call Back: 7 Risk Reduction staff do not qualify for call back pay.

Total Recall & Call Back Pay for Risk Reduction Staff: **\$4,905**

Recall: 2 Prevention Staff (excluding 1 Fire Marshal position) 3% of total salaries

Total Salaries:  $\$216,143 \times 3\% = \$6,484$

Call Back: 2 Prevention staff do not qualify for call back pay.

Total Recall & Call Back Pay for Prevention Staff: **\$6,484**

**Please note, overtime and recall costs for 30 Fire Suppression and 12 EMS staff are addressed under Article 46, Minimum Staffing, and are not included in this Article to avoid duplicative calculations.**

**Article 21 Annual Leave Buyout**

**Estimated Fiscal Impact:** **\$89,314**

Fiscal Impact Rationale

1 Week/Shift of Paid Annual Leave at Employees Current Hourly Wage

2 Admin Staff (Fleet Manager & Fire Apparatus Mechanic): **\$2,739**

<b>Admin Staff</b>	
<b>Position Name</b>	<b>Annual Leave Buyout</b>
Fleet Manager	\$ 1,407
Fire Apparatus Mechanic 1	\$ 1,333
<b>Total Admin Staff: 2</b>	<b>\$ 2,739</b>

30 Fire Suppression Staff (excluding 2 BC positions):

\$53,280

<b>Fire Suppression Staff</b>	
<b>Position Name</b>	<b>Annual Leave Buyout</b>
Captain	\$ 2,107
Captain	\$ 2,107
Captain	\$ 2,107
Captain	\$ 2,107
Captain	\$ 2,107
Captain	\$ 2,107
Captain	\$ 2,107
Captain	\$ 2,107
Captain	\$ 2,107
FF/Medic	\$ 1,756
FF/AEMT	\$ 1,580
FF/AEMT	\$ 1,580
FF/Medic	\$ 1,756
FF/AEMT	\$ 1,580
FF/AEMT	\$ 1,580
FF/AEMT	\$ 1,580
FF/AEMT	\$ 1,580
FF/AEMT	\$ 1,580
FF/AEMT	\$ 1,580
FF/AEMT	\$ 1,580
FF/AEMT	\$ 1,485
FF/Medic	\$ 1,756
FF/Medic	\$ 1,756
FF/Medic	\$ 1,756
FF/AEMT	\$ 1,580
FF/AEMT	\$ 1,580
FF/Medic	\$ 1,756
FF/AEMT	\$ 1,580
FF/AEMT	\$ 1,580
FF/Medic	\$ 1,756
FF/AEMT	\$ 1,580
FF/AEMT	\$ 1,580
<b>Total Fire Supp. Staff: 30</b>	<b>\$ 53,280</b>

12 EMS Staff (excluding 1 BC position):

\$20,282

<b>EMS Staff</b>	
<b>Position Name</b>	<b>Annual Leave Buyout</b>
Paramedic	\$ 1,320
Paramedic	\$ 1,580
Paramedic	\$ 1,580
FF/Medic	\$ 1,756
FF/Medic	\$ 1,756
FF/Medic	\$ 1,756
FF/Medic	\$ 1,756
FF/Medic	\$ 1,756
FF/Medic	\$ 1,756
FF/Medic	\$ 1,756
FF/Medic	\$ 1,756
FF/Medic	\$ 1,756
FF/Medic	\$ 1,756
<b>Total EMS Staff: 12</b>	<b>\$ 20,282</b>

7 Risk Reduction Staff (excluding 1 Division Chief position):

\$9,433

<b>Risk Reduction Staff</b>	
<b>Position Name</b>	<b>Annual Leave Buyout</b>
Risk Reduction Crew	\$ 1,432
Risk Reduction Lead	\$ 1,271
Risk Reduction Crew	\$ 1,346
Risk Reduction Crew	\$ 1,346
Risk Reduction Crew	\$ 1,346
Risk Reduction Crew	\$ 1,346
Risk Reduction Crew	\$ 1,346
Risk Reduction Crew	\$ 1,346
<b>Total Risk Reduction Staff: 7</b>	<b>\$ 9,433</b>

2 Prevention Staff (excluding 1 Fire Marshal position):

\$3,580

<b>Prevention Staff</b>	
<b>Position Name</b>	<b>Annual Leave Buyout</b>
Fire Inspector II	\$ 1,790
Fire Inspector II	\$ 1,790
<b>Total Admin Staff: 2</b>	<b>\$ 3,580</b>

Please note, while not all staff members elect to cash out one week of annual leave each year, they are entitled to this benefit, and the District is required to budget for the potential expense. Actual costs are expected to be significantly lower.

**Article 22 Sick Leave Buyout**

**Estimated Fiscal Impact:** See note below in red text **\$0**

Fiscal Impact Rationale

56-hour shift staff may buyout sick leave once they accrue over the 900-hour cap limit.

40-hour shift staff may buyout sick leave once they accrue over the 640-hour cap limit.

Paid Sick Leave at Employees Current Hourly Wage

2 Admin Staff (Fleet Manager & Fire Apparatus Mechanic):	\$2,739
30 Fire Suppression Staff (excluding 2 BC positions):	\$53,280
12 EMS Staff (excluding 1 BC position):	\$20,282
7 Risk Reduction Staff (excluding 1 Division Chief position):	\$9,433
2 Prevention Staff (excluding 1 Fire Marshal position):	\$3,580

Please note, while very few staff members elect to buy out sick leave accrual above the cap each year, this benefit is provided for in the CBA. A one-week sick leave buyout assumption was used in the calculations above solely to illustrate the benefit. These costs are not included in the overall fiscal impact total as most staff have not met the sick leave accrual cap limit.

**Article 23 Compliance with FLSA**

**Estimated Fiscal Impact:** **\$182,975**

Fiscal Impact Rationale (see line-item budget for detailed cost breakdown)

FLSA applies to staff assigned to a 48/96-hour shift who work more than 40 hours in a workweek.

There are 52 weeks in 1 year and 3 pay periods with a cycle of 96/120/120:

52 weeks / 6-week cycle = 8.67

In each 6 week cycle the District compensates 28 hours of half-rate pay:

8.67 (cycle) x 28 (hours) = 242.67 hours x the employee's half base rate (their salary x .5)

30 Fire Suppression Staff (excluding 2 BC positions):	\$115,441
12 EMS Staff (excluding 1 BC position):	\$67,534

Please note, the formula used above is a generic calculation. The actual cost cannot be precisely determined because the true remuneration rate is subject to multiple changing variables. As a result, the actual cost will likely be higher than the estimate produced by this formula.

**Article 25 Military Leave**

**Estimated Fiscal Impact:** See note below in red text **\$0**

Fiscal Impact Rationale

PER NRS 281.145 Military/Reserve staff are entitled to 15 paid working days in any 12-month period to attend training and must be compensated at their rate of pay per NRS 284.358

Average wage of top step Firefighter/EMT: \$28.22

Average wage for top step Firefighter/Medic: \$31.35

Average wage for top step Captain/Medic: \$37.62

\$28.22 + \$31.35 + \$37.62 = \$97.19 / 3 = \$32.40 per hour combined average wage

1 staff member x \$32.40 x 24-hr shift = \$778 x 15 working days = \$11,664

Please note, the District currently does not have any staff members serving in the Military or Reserves. The calculations above are used solely to illustrate the benefit. This cost is not included in the overall fiscal impact.

**Article 26 Bereavement Leave**

**Estimated Fiscal Impact:** **\$28,830**

Fiscal Impact Rationale (see line-item budget for detailed salary totals)

2 Admin Staff (Fleet Manager & Fire Apparatus Mechanic):

Annual Wage Total \$142,436 / 2080 hrs = \$68 / 2 staff = \$34 average hourly wage

1 staff member x 80 hours x \$34 = \$2,720 \$2,720

30 Fire Suppression Staff (excluding 2 BC positions):

Annual Wage Total \$2,770,558 / 2912 hrs = \$951 / 30 staff = \$31.71 average hourly wage

1 staff member x 96 hours x \$31.71 = \$3,044 \$3,044

12 EMS Staff (excluding 1 BC position):

Annual Wage Total \$1,054,678 / 2912 hrs = \$362 / 12 staff = \$30.18 average hourly wage

1 staff member x 96 hours x \$30.18 = \$2,897 \$2,897

**Backfill Costs**

1 Captain/Medic average OT rate: \$56 x 96 hours = \$5,376 \$5,376

1 Firefighter/Medic average OT rate: \$47 x 96 hours = \$4,512 \$4,512

1 Firefighter/AEMT average OT rate: \$42 x 96 hours = \$4,032 \$4,032

7 Risk Reduction Staff (excluding 1 Division Chief position):

Annual Wage Total \$490,500 / 2080 hrs = \$236 / 7 staff = \$33.36 average hourly wage

1 staff member x 80 hours x \$33.36 = \$2,669 \$2,669

2 Prevention Staff (excluding 1 Fire Marshal position):

Annual Wage Total \$186,143 / 2080 hrs = \$89.49 / 2 staff = \$44.75 average hourly wage

1 staff member x 80 hours x \$44.75 = \$3,580 \$3,580

Please note, actual costs may vary based on the utilization of Bereavement Leave. To ensure consistency and comparability, the figures above are calculated using one staff member per division, reflecting the average compensation rate and any applicable backfill costs. For employees who work a 40-hour workweek, the Bereavement Leave reflected represents the value of the benefit rather than an actual cost, as these positions do not require backfill to cover staff leave.

**Article 28 Holiday Pay**

**Estimated Fiscal Impact:**

**\$258,685**

Fiscal Impact Rationale (see line-item budget for detailed cost breakdown)

40 hr staff: 10 hr holiday pay x 13 holidays x employee salary / 2080 hrs x .5

56 hr staff: 14 hr holiday pay x 13 holidays x employee salary / 2912 hrs

2 Admin Staff (Fleet Manager & Fire Apparatus Mechanic): \$3,674

30 Fire Suppression Staff (excluding 2 BC positions): \$173,160

12 EMS Staff (excluding 1 BC position): \$65,917

7 Risk Reduction Staff (excluding 1 Division Chief position): \$10,117

2 Prevention Staff (excluding 1 Fire Marshal position): \$5,817

Please note, the 40-hour staff holiday pay was calculated at 0.5 rather than the full rate, as staff work a 4/10 schedule and many holidays fall on their regularly scheduled days off.

**Article 31 Public Employees Retirement System (PERS)**

**Estimated Fiscal Impact:**

**\$2,429,365**

Fiscal Impact Rationale (see line-item budget for detailed cost breakdown)

2 Admin Staff (Fleet Manager & Fire Apparatus Mechanic): \$40,218

30 Fire Suppression Staff (excluding 2 BC positions): \$1,627,703

12 EMS Staff (excluding 1 BC position): \$619,623

7 Risk Reduction Staff (excluding 1 Division Chief position): \$105,988

2 Prevention Staff (excluding 1 Fire Marshal position): \$35,833

Please note, the calculations above are based on the following 2026 PERS rates:

Police/Fire PERS: 58.75% of salary

Employee/Employer Paid PERS (EE): 19.25% of salary

Employer Paid PERS (ER): 36.75% of salary

**Article 32 Wage Adjustments & COLAs (at 3%)**

**Estimated Fiscal Impact:**

**\$4,644,315**

Fiscal Impact Rationale

2 Admin Staff (Fleet Manager & Fire Apparatus Mechanic): \$142,436

Admin Staff		
Position Name	Pay Step	Salaries 2026/2027 Final
Fleet Manager	3	\$ 73,139
Fire Apparatus Mechanic 1	3	\$ 69,297
<b>Total Admin Staff: 2</b>		<b>\$ 142,436</b>

2 Prevention Staff (excluding 1 Fire Marshal position):

\$186,143

<b>Prevention Staff</b>		
<b>Position Name</b>	<b>Pay Step</b>	<b>Salaries 2026/2027 Final</b>
Fire Inspector II	4	\$ 93,071
Fire Inspector II	4	\$ 93,071
<b>Total Admin Staff: 2</b>		<b>\$ 186,143</b>

7 Risk Reduction Staff (excluding 1 Division Chief position):

\$490,500

<b>Risk Reduction Staff</b>		
<b>Position Name</b>	<b>Pay Step</b>	<b>Salaries 2026/2027 Final</b>
Risk Reduction Crew	4	\$ 74,457
Risk Reduction Lead	4	\$ 66,094
Risk Reduction Crew	3	\$ 69,990
Risk Reduction Crew	3	\$ 69,990
Risk Reduction Crew	3	\$ 69,990
Risk Reduction Crew	3	\$ 69,990
Risk Reduction Crew	3	\$ 69,990
<b>Total Risk Reduction Staff: 7</b>		<b>\$ 490,500</b>

30 Fire Suppression Staff (excluding 2 BC positions):

\$2,770,558

<b>Fire Suppression Staff</b>		
<b>Position Name</b>	<b>Pay Step</b>	<b>Salaries 2026/2027 Final</b>
Captain	4	\$ 109,559
Captain	4	\$ 109,559
Captain	4	\$ 109,559
Captain	4	\$ 109,559
Captain	4	\$ 109,559
Captain	4	\$ 109,559
Captain	4	\$ 109,559
Captain	4	\$ 109,559
Captain	4	\$ 109,559
FF/Medic	4	\$ 91,299
FF/AEMT	4	\$ 82,169
FF/AEMT	4	\$ 82,169
FF/Medic	4	\$ 91,299
FF/AEMT	4	\$ 82,169
FF/AEMT	4	\$ 82,169
FF/AEMT	4	\$ 82,169
FF/AEMT	4	\$ 82,169
FF/AEMT	4	\$ 82,169
FF/AEMT	2	\$ 82,169
FF/AEMT	3	\$ 77,239
FF/Medic	4	\$ 91,299
FF/Medic	4	\$ 91,299
FF/Medic	4	\$ 91,299
FF/AEMT	4	\$ 82,169
FF/AEMT	4	\$ 82,169
FF/Medic	4	\$ 91,299
FF/AEMT	4	\$ 82,169
FF/AEMT	4	\$ 82,169
FF/Medic	4	\$ 91,299
FF/AEMT	4	\$ 82,169
FF/AEMT	4	\$ 82,169
FF/Medic	4	\$ 91,299
FF/AEMT	4	\$ 82,169
FF/AEMT	4	\$ 82,169
<b>Total Fire Supp. Staff: 30</b>		<b>\$ 2,770,558</b>

12 EMS Staff (excluding 1 BC position):

\$1,054,678

<b>EMS Staff</b>		
<b>Position Name</b>	<b>Pay Step</b>	<b>Salaries 2026/2027 Final</b>
Paramedic	4	\$ 68,649
Paramedic	4	\$ 82,169
Paramedic	4	\$ 82,169
FF/Medic	4	\$ 91,299
FF/Medic	4	\$ 91,299
FF/Medic	4	\$ 91,299
FF/Medic	4	\$ 91,299
FF/Medic	4	\$ 91,299
FF/Medic	4	\$ 91,299
FF/Medic	4	\$ 91,299
FF/Medic	4	\$ 91,299
FF/Medic	4	\$ 91,299
FF/Medic	4	\$ 91,299
<b>Total EMS Staff: 12</b>		<b>\$ 1,054,678</b>

Please note, the annual salary costs reflected above include a 3% COLA and pay-step increases projected to occur in the 2026/2027 fiscal year. These figures represent base salaries only; the actual fiscal impact will be higher once the renumeration rate and all other wage-based benefits are considered. The cost of the 3% COLA is broken out as follows:

2026 Wage Scale x 3% Cost of Living Increase (COLA) = \$134,840

2 Admin Staff (Fleet Manager & Fire Apparatus Mechanic): \$4,149

30 Fire Suppression Staff (excluding 2 BC positions): \$80,151

12 EMS Staff (excluding 1 BC position): \$30,854

7 Risk Reduction Staff (excluding 1 Division Chief position): \$14,264

2 Prevention Staff (excluding 1 Fire Marshal position): \$5,422

**Article 33 Education Program**

**Estimated Fiscal Impact:**

**\$10,000**

Fiscal Impact Rationale

\$10,000 total per fiscal year to be shared with Association members

**Article 35 Group Health Insurance**

**Estimated Fiscal Impact:**

**\$1,123,507**

Fiscal Impact Rationale (see line-item budget for detailed cost breakdown)

Annual Health Savings Account (HSA) District Paid Frontload

53 Staff x \$2,678 = \$141,934 \$141,934

2 Admin Staff (Fleet Manager & Fire Apparatus Mechanic): \$20,814

30 Fire Suppression Staff (excluding 2 BC positions):	\$582,479
12 EMS Staff (excluding 1 BC position):	\$231,568
7 Risk Reduction Staff (excluding 1 Division Chief position):	\$112,754
2 Prevention Staff (excluding 1 Fire Marshal position):	\$33,958

Please note, group health insurance costs shown above are based on the currently selected premium tiers of existing staff and may vary with changes in coverage elections, such as the addition of a spouse, domestic partner, or the birth of a child. Health insurance premiums are expected to increase in 2027.

**2026 Annual Tier Premiums Paid by the District Per Employee:**

Employee only:	\$7,856
Employee & Spouse:	\$16,979
Employee & 1 Child:	\$12,958
Employee & 2 Children:	\$16,254
Employee, Spouse, & 1 Child:	\$22,463
Employee, Spouse, & 2 or more Children:	\$24,871

**Article 36 Group Life Insurance**

**Estimated Fiscal Impact:** **\$3,840**

Fiscal Impact Rationale

\$320 per month x 12 months = \$3,840

**Article 37 Post Retirement Medical Benefits**

**Estimated Fiscal Impact for Partially Funded Liability:** **\$1,260,000**

Fiscal Impact Rationale

Medical Insurance for Staff Member Only: \$700 per month

15 Years of Service 50% x \$700 x 12 months = \$4,200 x 10 years = \$42,000

20 Years of Service 75% x \$700 x 12 months = \$6,300 x 10 years = \$63,000

25 Years of Service 100% x \$700 x 12 months = \$8,400 x 10 years = \$84,000

Average (\$42,000 + \$63,000 + \$84,000 = \$189,000 / 3) = \$63,000

\$63,000 x 20 retired staff members at any given time = \$1,260,000

Please note, an actuarial study would be required to determine the actual cost of post-retirement medical benefits. The true cost will be significantly higher than the estimated amount reflected above.

The following assumptions were used for the figures above:

- A flat premium of \$700 per month that did not increase over time
- A 10-year retiree benefit duration (employee receiving a 10-year benefit prior to qualifying for Medicare)
- Even distribution of retirees across 15, 20, and 25 years of service
- 20 retirees at any given time

At the end of fiscal year 2026/2027, the District is projected to have \$492,952 in the restricted retirement account and anticipates contributing approximately \$50,000 annually to address the growing liability.

**Article 38 Longevity Pay**

**Estimated Fiscal Impact:**

**\$98,847**

Fiscal Impact Rationale (see line-item budget for detailed cost breakdown)

2 Admin Staff (Fleet Manager & Fire Apparatus Mechanic):	\$0
30 Fire Suppression Staff (excluding 2 BC positions):	\$65,898
12 EMS Staff (excluding 1 BC position):	\$28,474
7 Risk Reduction Staff (excluding 1 Division Chief position):	\$0
2 Prevention Staff (excluding 1 Fire Marshal position):	\$4,475

Please note, the 2026–2027 Longevity Pay Schedule below was used for the calculations above for staff with five or more years of service.

**Longevity Calculation 2026-2027**

(Per p. 45 of CBA, all staff use FF-2, Step 4 for 5 years + for Longevity)

Grade	Position	Step 4	Hourly Step 4
FF-2	FF/EMT-I	\$81,356	\$27.94

  

Years of Service	FF-2, Step 4	Percentage	Total
5	\$81,356	0.005	\$ 2,033.89
6	\$81,356	0.005	\$ 2,440.67
7	\$81,356	0.005	\$ 2,847.44
8	\$81,356	0.005	\$ 3,254.22
9	\$81,356	0.005	\$ 3,661.00
10	\$81,356	0.005	\$ 4,067.78
11	\$81,356	0.005	\$ 4,474.55
12	\$81,356	0.005	\$ 4,881.33
13	\$81,356	0.005	\$ 5,288.11
14	\$81,356	0.005	\$ 5,694.89
15	\$81,356	0.005	\$ 6,101.66
16	\$81,356	0.005	\$ 6,508.44
17	\$81,356	0.005	\$ 6,915.22
18	\$81,356	0.005	\$ 7,322.00
19	\$81,356	0.005	\$ 7,728.77
20	\$81,356	0.005	\$ 8,135.55

**Article 39 Uniform Allowance**

**Estimated Fiscal Impact:**

**\$63,600**

Fiscal Impact Rationale

\$1,200 per staff member, per fiscal year

2 Admin Staff x \$1,200 (Fleet Manager & Fire Apparatus Mechanic):	\$2,400
30 Fire Suppression Staff x \$1,200 (excluding 2 BC positions):	\$36,000
12 EMS Staff x \$1,200 (excluding 1 BC position):	\$14,400
7 Risk Reduction Staff x \$1,200 (excluding 1 Division Chief position):	\$8,400
2 Prevention Staff x \$1,200 (excluding 1 Fire Marshal position):	\$2,400

**Article 40 Medical Examinations**

**Estimated Fiscal Impact:**

**\$51,300**

Fiscal Impact Rationale: \$900 per physical

2 Admin Staff (Fleet Manager & Fire Apparatus Mechanic): 2 x \$900 =	\$1,800
30 Fire Suppression Staff (excluding 2 BC positions): 30 x \$900 =	\$27,000

12 EMS Staff (excluding 1 BC position): 12 x \$900 =	\$10,800
7 Risk Reduction Staff (excluding 1 Division Chief position): 7 x \$900 =	\$6,300
2 Prevention Staff (excluding 1 Fire Marshal position): 2 x \$900 =	\$1,800
4 New Hires: 4 x \$900 =	\$3,600

Please note, per NRS 617 the staff members listed above receive a mandatory physical examination annually. The District may also require a medical examination at any time for reasonable cause, and physicals are required as part of the pre-employment process. The figure above includes an assumption of four new hires during fiscal year 2026/2027.

**Article 41 Worker’s Compensation Leave**

**Estimated Fiscal Impact:**

**\$29,028**

Fiscal Impact Rationale

Wage for top step Firefighter/AEMT: \$28.22

Wage for top step Firefighter/Medic: \$31.35

Wage for top step Captain/Medic: \$37.62

$\$28.22 + \$31.35 + \$37.62 = \$97.19 / 3 = \$32.40$  per hr combined average wage

$\$32.40$  per hr x 336 hours (six 56-hour sets) = \$10,886

Workers Compensation Provider rate is 2/3 (or 66.66%) reimbursement of total wages:

$66.66\% \times \$10,886 = \$7,258$

Total wages \$10,886 – workers comp reimbursement \$7,258 = \$3,628 per six 56-hour sets missed

$\$3,628 \times 2$  incidents per year = \$7,256

Staff coverage  $\$32.40$  per hr x 336 hours (six 56-hour sets) = \$10,886

$\$10,866 \times 2$  incidents per year = \$21,772

Staff coverage \$21,772 + workers compensation District cost \$7,256 = \$29,028

Please note, this estimate was based on the assumption of two incidents in which staff were out of the office for six 56-hour shifts each. Actual costs may be higher or lower depending on the severity of the injury and the duration required to return to full duty.

**Article 45 Working Out of Class**

**Estimated Fiscal Impact:**

**\$1,134**

Fiscal Impact Rationale

Employees working out of class are entitled to a 5% increase above of their base wage

Wage for top step Firefighter/AEMT: \$28.22

Wage for top step Firefighter/Medic: \$31.35

Wage for top step Captain/Medic: \$37.62

$\$28.22 + \$31.35 + \$37.62 = \$97.19 / 3 = \$32.40$  per hr combined average wage

$\$32.40 \times 5\% = \$1.62$

$\$1.62 \times 700$  hours = \$1,134

Please note that the 700-hour assumption was based on actual Acting (working out of class) hours reported during the prior fiscal year, as reflected in the payroll report below.

**Central Lyon County Fire Protection District**  
Earnings History  
From 7/1/2024 Through 6/30/2025

Employee ID	Employee Last Name	Earning Code	Earning Title	YTD Hours	YTD Amount
Report Total				699.75	1,061.41

**Article 46 Minimum Staffing**

**Estimated Fiscal Impact:**

**\$495,320**

Fiscal Impact Rationale

1 position per day x average OT rate to cover annual leave

1 position every 3<sup>rd</sup> day x average OT rate to cover sick leave

Average OT rate x 2912 annual leave hours

Average OT rate x 504 sick leave hours

Annual leave amount + sick leave amount = total cost

Captain/Medic average OT rate: \$56 x 2912 annual leave hrs = \$163,072

Captain/Medic average OT rate: \$56 x 504 sick leave hrs = \$28,224

Total Captain/Medic Amount: \$163,072 + \$28,224 = \$191,296 \$191,296

Firefighter/Medic average OT rate: \$47 x 2912 annual leave hrs = \$136,864

Firefighter/Medic average OT rate: \$47 x 504 sick leave hrs = \$23,688

Total Firefighter/Medic Amount: \$136,864 + \$23,688 = \$160,552 \$160,552

Firefighter/AEMT average OT rate: \$42 x 2912 annual leave hrs = \$122,304

Firefighter/AEMT average OT rate: \$42 x 504 sick leave hrs = \$21,168

Total Firefighter/AEMT Amount: \$122,304 + \$21,168 = \$143,472 \$143,472

Please note, the formulas above use average overtime (OT) rates to account for backfill coverage required to maintain minimum staffing levels during employee leave. While this methodology provides a reasonable estimate, calculating the true cost of minimum staffing is inherently complex due to multiple variables that can fluctuate. The calculations above are intended to provide a consistent and conservative estimate of overtime costs associated with staffing backfill necessitated by employee leave, while ensuring compliance with minimum staffing requirements.

**Article 49 Waiver of Ambulance Fees**

**Estimated Fiscal Impact:**

**\$5,925**

Fiscal Impact Rationale

\$75 single household or \$125 for two or more residents	
2 Admin Staff (Fleet Manager & Fire Apparatus Mechanic):	\$200
30 Fire Suppression Staff (excluding 2 BC positions):	\$3,400
12 EMS Staff (excluding 1 BC position):	\$1,350
7 Risk Reduction Staff (excluding 1 Division Chief position):	\$725
2 Prevention Staff (excluding 1 Fire Marshal position):	\$250

**Article 57 Preceptor Pay**

**Estimated Fiscal Impact: \$3,204**

**Fiscal Impact Rationale**

Preceptor pay is an additional 10% above current hourly wage

Average Annual Salary of 3 Paramedics:  $\$232,938 / 3 = \$77,648 / 2912 \text{ hrs} = \$26.66 \text{ per hr}$

$\$26.66 \times 10\% = \$2.66 \text{ per hour}$

$\$26.66 + \$2.66 = \$29.32 \text{ per hour in Preceptor pay}$

$1,200 \text{ hours per year} \times \$2.66 = \$3,192$

Please note, Preceptor pay varies based on the number of staff and the hours required to function as a Paramedic Preceptor, making it difficult to calculate precisely. The formula above was used as an estimate, and actual costs may increase or decrease depending on preceptor staffing needs.

**Article 58 Firefighter Health and Wellness**

**Estimated Fiscal Impact: \$45,116**

Fiscal Impact Rationale: .5% or 1% fitness incentive x salary

30 Fire Suppression Staff (excluding 2 BC positions): \$27,489

9 Captains:  $\$108,474 \times 1\% = \$1,085 \times 9 = \$9,765$

7 Firefighter/Medics:  $\$90,395 \times 1\% = \$904 \times 7 = \$6,328$

14 Firefighter/AEMT:  $\$81,356 \times 1\% = \$814 \times 14 = \$11,396$

$\$9,765 + \$6,328 + \$11,396 = \$27,489$

12 EMS Staff (excluding 1 BC position): \$10,578

3 Single Role Paramedics (EE):  $\$81,356 \times 1\% = \$814 \times 3 = \$2,442$

9 Firefighter/Medics:  $\$90,395 \times 1\% = \$904 \times 9 = \$8,136$

$\$2,442 + \$8,136 = \$10,578$

7 Risk Reduction Staff (excluding 1 Division Chief position): \$5,206

1 Crew Lead EE:  $\$78,327 \times 1\% = \$783 \times 1 = \$783$

6 Crew Members EE:  $\$73,720 \times 1\% = \$737 \times 6 = \$4,423$

$\$783 + \$4,423 = \$5,206$

2 Prevention Staff (excluding 1 Fire Marshal position): \$1,843

Fire Investigator 2 EE:  $\$92,150 \times 1\% = \$922 \times 2 = \$1,843$

Please note, most staff members achieve a 90% or higher on the General Order #1 test; therefore, the 1% incentive was used in the calculations above. Additionally, the Fleet Manager and Fire Apparatus Mechanic positions do not qualify for the fitness incentive; therefore they were left out of the calculations above.

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