

Summary Analysis of MOU Unit 05 IAFF Basic

General Fund - Budget Cash Basis							
	FY 2026	FY 2027	Total	FY 2028	FY 2029	FY 2030	Notes
1 3% Wage Increase Eff 9/8/2025	1,025,908	1,333,680	2,359,588	1,333,680	1,333,680	1,333,680	
2 1% Wage Increase Eff 12/29/2025 (if met 1% contingency)	212,197	459,760	671,957	459,760	459,760	459,760	
3 1% Wage Increase Eff 6/15/2026		464,424	464,424	464,424	464,424	464,424	
4 1% Increase to Certificate Pays Eff 6/15/2026	0	311,247	311,247	311,247	311,247	311,247	
Total MOU costs (savings)	1,238,105	2,569,111	3,807,216	2,569,111	2,569,111	2,569,111	

All Funds - Budget Cash Basis							
	FY 2026	FY 2027	Total	FY 2028	FY 2029	FY 2030	Notes
1 3% Wage Increase Eff 9/8/2025	1,125,176	1,462,728	2,587,904	1,462,728	1,462,728	1,462,728	
2 1% Wage Increase Eff 12/29/2025 (if met 1% contingency)	232,737	504,264	737,001	504,264	504,264	504,264	
3 1% Wage Increase Eff 6/15/2026		509,322	509,322	509,322	509,322	509,322	
4 1% Increase to Certificate Pays Eff 6/15/2026		325,105	325,105	325,105	325,105	325,105	
Total MOU costs (savings)	1,357,913	2,801,419	4,159,332	2,801,419	2,801,419	2,801,419	

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							Budget Cash Basis						
										Impacts	Impacts	Impacts	
							FY 2026	FY2027	Total	FY 2028	FY 2029	FY 2030	Future
							Cost	Cost	MOU	Cost	Cost	Cost	Deferred Liab.
							(Savings)	(Savings)	Cost/(Savings)	(Savings)	(Savings)	(Savings)	Cost/(Savings)
FY 2026													
1 3% Wage Increase Eff 9/8/2025													
	No. Employees	Avg Salary per Month	Total Salary per Month	Cost per Year	Avg Per Employee	Total Cost							
IAFF Total Budgeted Positions - General Fund	315	353	111,140	1,333,680	4,234	1,025,908							
IAFF Total Budgeted Positions - All Funds	355	343	121,894	1,462,728	4,120	1,125,176							
IAFF Total Budgeted Positions - All	355	343	121,894	1,462,728	4,120	1,125,176	1,125,176	1,462,728	2,587,904	1,462,728	1,462,728	1,462,728	
FY 2026													
2 1% Wage Increase Eff 12/29/2025 (if met 1% contingency)													
	No. Employees	Avg Salary per Month	Cost per Month	Cost per Year	Avg Per Employee	Total Cost							
IAFF Total Budgeted Positions - General Fund	315	122	38,313	459,760	1,460	212,197							
IAFF Total Budgeted Positions - All Funds	355	118	42,022	504,264	1,420	232,737							
IAFF Total Budgeted Positions - All	355	118	42,022	504,264	1,420	232,737	232,737	504,264	737,001	504,264	504,264	504,264	
FY 2027													
3 1% Wage Increase Eff 6/15/2026													
	No. Employees	Avg Salary per Month	Cost per Month	Cost per Year	Avg Per Employee	Total Cost							
IAFF Total Budgeted Positions - General Fund	315	123	38,702	464,424	1,474	464,424							
IAFF Total Budgeted Positions - All Funds	355	120	42,444	509,322	1,435	509,322							
IAFF Total Budgeted Positions - All	355	120	42,444	509,322	1,435	509,322	0	509,322	509,322	509,322	509,322	509,322	
FY 2027													
4 1% Increase to Certificate Pays Eff 6/15/2026													
	No. Employees	Avg Salary per Month	Cost per Month	Cost per Year	Avg Per Employee	Total Cost							
IAFF Total Budgeted Positions - General Fund	179	145	25,937	311,247	1,739	311,247							
IAFF Total Budgeted Positions - All Funds	187	145	27,092	325,105	1,739	325,105							
IAFF Total Budgeted Positions - All	187	145	27,092	325,105	1,739	325,105	0	325,105	325,105	325,105	325,105	325,105	
Total MOU costs (savings)							1,357,913	2,801,419	4,159,332	2,801,419	2,801,419	2,801,419	