

							Budget Cash Basis						
									Impacts		Impacts		Future
							FY 2022	FY 2023	FY 2024	Total	FY 2025	FY 2026	Deferred Liab.
							Cost	Cost	Cost	MOU	Cost	Cost	Cost/(Savings)
							(Savings)	(Savings)	(Savings)	Cost/(Savings)	(Savings)	(Savings)	Cost/(Savings)
1	FY 2021 3% Lump Sum Retro Pay	No. Employees	Total Salary per Month	12 Month 3% Increase	Days Retro	Avg Per Employee	Adjusted Retro Cost						
	IAFFB Total Budgeted Filled Positions - General Fund	321	2,488,367	1,122,346	313	2,998	962,450						
	IAFFB Total Budgeted Filled Positions - All Funds	327	4,250,056	1,145,157	313	3,003	982,011						
	IAFFB Total Budgeted Filled Positions - All	327	4,250,056	1,145,157	313	3,003	982,011	982,011	0	0	982,011		
2	FY 2022 3% Wage Increase - Effective 11/1/2021	No. Employees	Avg Salary per Month	Total Salary per Month	9 Month 3% Increase	Avg Per Employee	Total Cost						
	IAFFB Total Budgeted Filled Positions - General Fund	321	7,752	2,488,367	584,584	2,069	664,079						
	IAFFB Total Budgeted Filled Positions - All Funds	327	7,773	2,541,619	596,878	2,077	679,239						
	IAFFB Total Budgeted Filled Positions - All	327	7,773	2,541,619	596,878	2,077	679,239	679,239	679,239	679,239	2,037,717	679,239	679,239
3	FY 2022 Wage Increase impact to Premium Pay	No. Employees	Premium per Month	Premium Increase	Increase per Month	Inc Per Employee	Total Cost						
	General Fund	100	43,948	12,949	1,079	11	8,632						
	All Funds	100	43,948	12,949	1,079	11	8,632						
	IAFFB Total Eligible Positions - All	100	43,948	12,949	1,079	11	8,632	8,632	12,949	12,949	34,530	12,949	12,949
4	FY 2022 Wage Increase impact to Shift Replacement	No. Employees	S/R per Month	S/R Increase	Increase per Month	Inc Per Employee	Total Cost						
	General Fund	284	585,665	210,839	17,570	62	140,560						
	All Funds	284	585,665	210,839	17,570	62	140,560						
	IAFFB Total Eligible Positions - All	284	585,665	210,839	17,570	62	140,560	140,560	210,839	210,839	562,239	210,839	210,839
5	FY 2022 Certificate Pay Flat to % Rate	No. Employees	Cert Pay per month	Cert Pay Increase	Increase per Month	Inc Per Employee	Total Cost						
	General Fund	176	36,575	160,347	13,362	76	106,898						
	All Funds	176	36,575	160,347	13,362	76	106,898						
	IAFFB Total Eligible Positions - All	176	36,575	160,347	13,362	76	106,898	106,898	160,347	160,347	427,593	160,347	160,347
6	FY 2022 HRA 50% to 80% of base Hrly Rate												
	General Fund						134,600						
	All Funds						134,600						
	IAFFB Total Eligible Positions - All	0	0	0	0	0	134,600	134,600	134,600	134,600	403,800	134,600	134,600
7	FY 2022 Uniform Allowance \$300 Incr and remove boot allow	No. Employees	Uniform Increase	Boot Allow Removed	Allowance Net Increase		Total Cost						
	General Fund	327	300	(200)	100		32,700						
	All Funds	327	300	(200)	100		32,700						
	IAFFB Total Eligible Positions - All	327	300	(200)	100	0	32,700	32,700	32,700	32,700	98,100	32,700	32,700
8	FY 2022 Holidays (cash out @ Straight time)	No. Employees	Annual Holiday Hrs / Empl	Total Hol. Hrs	Total Hol. @ OT Rate	Total Hol. @ Base Rate	Total Savings						
	General Fund	304	104.00	31,616	1,661,124	1,107,416	(553,708)						
	All Funds	304	104.00	31,616	1,661,124	1,107,416	(553,708)						

							Budget Cash Basis						
									Impacts		Impacts		Future
							FY 2022	FY 2023	FY 2024	Total	FY 2025	FY 2026	Deferred Liab.
							Cost	Cost	Cost	MOU	Cost	Cost	Cost/(Savings)
							(Savings)	(Savings)	(Savings)	Cost/(Savings)	(Savings)	(Savings)	Cost/(Savings)
1	FY 2021 3% Lump Sum Retro Pay	No. Employees	Total Salary per Month	12 Month 3% Increase	Days Retro	Avg Per Employee	Adjusted Retro Cost						
	IAFFB Total Eligible Positions - All	304	104	31,616	1,661,124	1,107,416	(553,708)	(553,708)	(553,708)	(553,708)	(1,661,124)	(553,708)	(553,708)
9	FY 2022 Vacation (cash out up to 96 Hrs @ Straight time)			Total Shifts	Total Hours	Avg. OT Rate	Total Savings						
	General Fund			80.50	1,932.00	17.51	(33,836)						
	All Funds			80.50	1,932.00	17.51	(33,836)						
	IAFFB Total Eligible Positions - All	0	0	81	1,932	17.51	(33,836)	(33,836)	(33,836)	(33,836)	(101,508)	(33,836)	(33,836)
10	FY 2023 3% Wage Increase - Effective 7/1/2022	No. Employees	Avg Salary per Month	Total Salary per Month	12 Month 3% Increase	Avg Per Employee	Total Cost						
	IAFFB Total Budgeted Filled Positions - General Fund	321	8,163	2,620,303	1,793,164	4,493	1,442,380						
	IAFFB Total Budgeted Filled Positions - All Funds	327	8,183	2,675,685	1,831,033	4,507	1,473,920						
	IAFFB Total Budgeted Filled Positions - All	327	8,183	2,675,685	1,831,033	4,507	1,473,920	0	1,473,920	1,473,920	2,947,840	1,473,920	1,473,920
11	FY 2023 Wage Increase impact to Premium Pay	No. Employees	Premium per Month	Premium Increase	Increase per Month	Inc Per Employee	Total Cost						
	General Fund	100	43,948	13,184	1,099	11	13,184						
	All Funds	100	43,948	13,184	1,099	11	13,184						
	IAFFB Total Eligible Positions - All	100	43,948	13,184	1,099	11	13,184		13,184	13,184	26,369	13,184	13,184
12	FY 2023 Wage Increase impact to Shift Replacement	No. Employees	S/R per Month	S/R Increase	Increase per Month	Inc Per Employee	Total Cost						
	General Fund	284	585,665	220,088	18,341	65	220,088						
	All Funds	284	585,665	220,088	18,341	65	220,088						
	IAFFB Total Eligible Positions - All	284	585,665	220,088	18,341	65	220,088		220,088	220,088	440,176	220,088	220,088
13	FY 2023 Certificate Pay Flat to % Rate	No. Employees	Cert Pay per month	Cert Pay Increase	Increase per Month	Inc Per Employee	Total Cost						
	General Fund	176	36,575	21,089	1,757	10	21,089						
	All Funds	176	36,575	21,089	1,757	10	21,089						
	IAFFB Total Eligible Positions - All	176	36,575	21,089	1,757	10	21,089		21,089	21,089	42,178	21,089	21,089
14	FY 2023 HRA 50% to 80% of base Hrly Rate												
	General Fund						4,100						
	All Funds						4,100						
	IAFFB Total Eligible Positions - All	0	0	0	0	0	4,100		4,100	4,100	8,200	4,100	4,100
15	FY 2023 Holidays (cash out @ Straight time)	No. Employees	Annual Holiday Hrs / Employee	Total Hol. Hrs	Total Hol. @ OT Rate	Total Hol. @ Base Rate	Total Savings						
	General Fund	304	104	19,552	1,107,926	738,617	(369,309)						
	All Funds	304	104	19,552	1,107,926	738,617	(369,309)						
	IAFFB Total Eligible Positions - All	304	104	19,552	1,107,926	738,617	(369,309)	(369,309)	(369,309)	(369,309)	(738,617)	(369,309)	(369,309)

							Budget Cash Basis						
									Impacts		Impacts		Future
							FY 2022	FY 2023	FY 2024	Total	FY 2025	FY 2026	Deferred Liab.
							Cost	Cost	Cost	MOU	Cost	Cost	Cost/(Savings)
							(Savings)	(Savings)	(Savings)	Cost/(Savings)	(Savings)	(Savings)	Cost/(Savings)
1	FY 2021 3% Lump Sum Retro Pay	No. Employees	Total Salary per Month	12 Month 3% Increase	Days Retro	Avg Per Employee	Adjusted Retro Cost						
16	FY 2023 Vacation (cash out up to 96 Hrs @ Straight time)			Total Shifts	Total Hours	Avg. OT Rate	Total Savings						
	General Fund			80.50	1,932.00	0.53	(1,015)						
	All Funds			80.50	1,932.00	0.53	(1,015)						
	IAFFB Total Eligible Positions - All	0	0	81	1,932	0.53	(1,015)	(1,015)	(1,015)	(2,030)	(1,015)	(1,015)	
17	FY 2024 3% Wage Increase - Effective 7/1/2023	No. Employees	Avg Salary per Month	Total Salary per Month	12 Month 3% Increase	Avg Per Employee	Total Cost						
	IAFFB Total Budgeted Filled Positions - General Fund	321	8,485	2,723,834	2,713,589	3,816	1,225,004						
	IAFFB Total Budgeted Filled Positions - All Funds	327	8,504	2,780,872	2,771,320	3,821	1,249,498						
	IAFFB Total Eligible Positions - All	327	8,504	2,780,872	2,771,320	3,821	1,249,498	0	0	1,249,498	1,249,498	1,249,498	1,249,498
18	FY 2024 Wage Increase impact to Premium Pay	No. Employees	Premium per Month	Premium Increase	Increase per Month	Inc Per Employee	Total Cost						
	General Fund	100	43,948	13,514	1,126	11	13,514						
	All Funds	100	43,948	13,514	1,126	11	13,514						
	IAFFB Total Eligible Positions - All	100	43,948	13,514	1,126	11	13,514			13,514	13,514	13,514	13,514
19	FY 2024 Wage Increase impact to Shift Replacement	No. Employees	S/R per Month	S/R Increase	Increase per Month	Inc Per Employee	Total Cost						
	General Fund	284	585,665	228,803	19,067	67	228,803						
	All Funds	284	585,665	228,803	19,067	67	228,803						
	IAFFB Total Eligible Positions - All	284	585,665	228,803	19,067	67	228,803			228,803	228,803	228,803	228,803
20	FY 2024 Certificate Pay Flat to % Rate	No. Employees	Cert Pay per month	Cert Pay Increase	Increase per Month	Inc Per Employee	Total Cost						
	General Fund	176	36,575	21,722	1,810	10	21,722						
	All Funds	176	36,575	21,722	1,810	10	21,722						
	IAFFB Total Eligible Positions - All	176	36,575	21,722	1,810	10	21,722			21,722	21,722	21,722	21,722
21	FY 2024 HRA 50% to 80% of base Hrly Rate												
	General Fund						4,100						
	All Funds						4,100						
	IAFFB Total Eligible Positions - All	0	0	0	0	0	4,100			4,100	4,100	4,100	4,100
22	FY 2024 Holidays (cash out @ Straight time)	No. Employees	Annual Holiday Hrs / Empl	Total Hol. Hrs	Total Hol. @ OT Rate	Total Hol. @ Base Rate	Total Savings						
	General Fund	304	104	19,552	83,071	55,381	(27,690)						
	All Funds	304	104	19,552	83,071	55,381	(27,690)						
	IAFFB Total Eligible Positions - All	304	104	19,552	83,071	55,381	(27,690)			(27,690)	(27,690)	(27,690)	(27,690)
23	FY 2024 Vacation (cash out up to 96 Hrs @ Straight time)			Total Shifts	Total Hours	Avg. OT Rate	Total Savings						

							Budget Cash Basis							
										Impacts		Impacts		Future
							FY 2022	FY 2023	FY 2024	Total	FY 2025	FY 2026	Deferred Liab.	
							Cost	Cost	Cost	MOU	Cost	Cost	Cost/(Savings)	
							(Savings)	(Savings)	(Savings)	Cost/(Savings)	(Savings)	(Savings)	Cost/(Savings)	
1	FY 2021	No.	Total Salary	12 Month	Days	Avg Per	Adjusted							
	3% Lump Sum Retro Pay	Employees	per Month	3% Increase	Retro	Employee	Retro Cost							
	General Fund			80.50	1,932.00	0.54	(1,046)							
	All Funds			80.50	1,932.00	0.54	(1,046)							
	IAFFB Total Eligible Positions - All	0	0	81	1,932	0.54	(1,046)			(1,046)	(1,046)	(1,046)	(1,046)	
24	FY 2025	No.	Avg Salary	Total Salary	12 Month	Avg Per	Total							
	Step Increase Only	Employees	per Month	per Month	0% Increase	Employee	Cost							
	IAFFB Total Budgeted Filled Positions - General Fund	321	8,546	2,743,236	2,752,886	150	48,014							
	IAFFB Total Budgeted Filled Positions - All Funds	327	8,564	2,800,306	2,811,000	148	48,486							
	IAFFB Total Budgeted Filled Positions - All	327	8,564	2,800,306	2,811,000	148	48,486	0	0	0	0	48,486	48,486	
25	FY 2026	No.	Avg Salary	Total Salary	12 Month	Avg Per	Total							
	Step Increase Only	Employees	per Month	per Month	0% Increase	Employee	Cost							
	IAFFB Total Budgeted Filled Positions - General Fund	321	8,578	2,753,551	2,763,390	40	12,744							
	IAFFB Total Budgeted Filled Positions - All Funds	327	8,595	2,810,621	2,821,504	39	12,744							
	IAFFB Total Budgeted Filled Positions - All	327	8,595	2,810,621	2,821,504	39	12,744	0	0	0	0	12,744	12,744	
	Total MOU costs (savings)							515,085	2,005,188	3,494,088	6,014,361	3,542,574	3,555,318	

Summary Analysis of MOU Unit 05 IAFFB

General Fund - Budget Cash Basis									
FY 2021		FY 2021	FY 2022	FY 2023	FY 2024	Total	FY 2025	FY 2026	Notes
1	3% Lump Sum Retro Pay	962,450				962,450			
	Subtotal	962,450	0	0		962,450	0	0	
FY 2022		FY 2021	FY 2022	FY 2023	FY 2024	Total	FY 2025	FY 2026	
2	3% Wage Increase - 11/1/2021		664,079	664,079	664,079	1,992,237	664,079	664,079	
3	Wage Increase impact to Premium Pay		8,632	12,949	12,949	34,530	12,949	12,949	
4	Wage Increase impact to Shift Replacement		140,560	210,839	210,839	562,239	210,839	210,839	
5	Certificate Pay Flat to % Rate		106,898	160,347	160,347	427,593	160,347	160,347	
6	HRA 50% to 80% of base Hrly Rate		134,600	134,600	134,600	403,800	134,600	134,600	
7	Uniform Allowance \$300 Incr and remove boot allow		32,700	32,700	32,700	98,100	32,700	32,700	
8	Holidays (cash out @ Straight time)		(553,708)	(553,708)	(553,708)	(1,661,124)	(553,708)	(553,708)	
9	Vacation (cash out up to 96 Hrs @ Straight time)		(33,836)	(33,836)	(33,836)	(101,508)	(33,836)	(33,836)	
	Subtotal	0	499,925	627,970	627,970	1,755,865	627,970	627,970	
FY 2023		FY 2021	FY 2022	FY 2023	FY 2024	Total	FY 2025	FY 2026	
10	3% Wage Increase - 7/1/2022			1,442,380	1,442,380	2,884,760	1,442,380	1,442,380	
11	Wage Increase impact to Premium Pay			13,184	13,184	26,369	13,184	13,184	
12	Wage Increase impact to Shift Replacement			220,088	220,088	440,176	220,088	220,088	
13	Certificate Pay Flat to % Rate			21,089	21,089	42,178	21,089	21,089	
14	HRA 50% to 80% of base Hrly Rate			4,100	4,100	8,200	4,100	4,100	
15	Holidays (cash out @ Straight time)			(369,309)	(369,309)	(738,617)	(369,309)	(369,309)	
16	Vacation (cash out up to 96 Hrs @ Straight time)			(1,015)	(1,015)	(2,030)	(1,015)	(1,015)	
	Subtotal	0	0	1,330,518	1,330,518	2,661,035	1,330,518	1,330,518	
FY 2024		FY 2021	FY 2022	FY 2023	FY 2024	Total	FY 2025	FY 2026	
17	3% Wage Increase - 7/1/2023				1,225,004	1,225,004	1,225,004	1,225,004	
18	Wage Increase impact to Premium Pay				13,514	13,514	13,514	13,514	
19	Wage Increase impact to Shift Replacement				228,803	228,803	228,803	228,803	
20	Certificate Pay Flat to % Rate				21,722	21,722	21,722	21,722	
21	HRA 50% to 80% of base Hrly Rate				4,100	4,100	4,100	4,100	
22	Holidays (cash out @ Straight time)				(27,690)	(27,690)	(27,690)	(27,690)	
23	Vacation (cash out up to 96 Hrs @ Straight time)				(1,046)	(1,046)	(1,046)	(1,046)	
	Subtotal	0	0	0	1,464,407	1,464,407	1,464,407	1,464,407	

Summary Analysis of MOU Unit 05 IAFFB

FY 2025		FY 2021	FY 2022	FY 2023	FY 2024	Total	FY 2025	FY 2026
24	Step Only Increase					0	48,014	48,014
	Subtotal	0	0	0	0	0	48,014	48,014
FY 2026		FY 2021	FY 2022	FY 2023	FY 2024	Total	FY 2025	FY 2026
25	Step Only Increase					0	0	12,744
	Subtotal	0	0	0	0	0	0	12,744
Total MOU costs (savings)		0	499,925	1,958,488	3,422,894	5,881,307	3,470,908	3,483,652

Summary Analysis of MOU Unit 05 IAFFB

All Funds - Budget Cash Basis									
FY 2021		FY 2021	FY 2022	FY 2023	FY 2024	Total	FY 2025	FY 2026	Notes
1	3% Lump Sum Retro Pay	982,011				982,011			
	Subtotal	982,011	0	0		982,011	0	0	
FY 2022		FY 2021	FY 2022	FY 2023	FY 2024	Total	FY 2025	FY 2026	
2	3% Wage Increase - 11/1/2021		679,239	679,239	679,239	2,037,717	679,239	679,239	
3	Wage Increase impact to Premium Pay		8,632	12,949	12,949	34,530	12,949	12,949	
4	Wage Increase impact to Shift Replacement		140,560	210,839	210,839	562,239	210,839	210,839	
5	Certificate Pay Flat to % Rate		106,898	160,347	160,347	427,593	160,347	160,347	
6	HRA 50% to 80% of base Hrly Rate		134,600	134,600	134,600	403,800	134,600	134,600	
7	Uniform Allowance \$300 Incr and remove boot allow		32,700	32,700	32,700	98,100	32,700	32,700	
8	Holidays (cash out @ Straight time)		(553,708)	(553,708)	(553,708)	(1,661,124)	(553,708)	(553,708)	
9	Vacation (cash out up to 96 Hrs @ Straight time)		(33,836)	(33,836)	(33,836)	(101,508)	(33,836)	(33,836)	
	Subtotal	0	515,085	643,130	643,130	1,801,345	643,130	643,130	
FY 2023		FY 2021	FY 2022	FY 2023	FY 2024	Total	FY 2025	FY 2026	
10	3% Wage Increase - 7/1/2022			1,473,920	1,473,920	2,947,840	1,473,920	1,473,920	
11	Wage Increase impact to Premium Pay			13,184	13,184	26,369	13,184	13,184	
12	Wage Increase impact to Shift Replacement			220,088	220,088	440,176	220,088	220,088	
13	Certificate Pay Flat to % Rate			21,089	21,089	42,178	21,089	21,089	
14	HRA 50% to 80% of base Hrly Rate			4,100	4,100	8,200	4,100	4,100	
15	Holidays (cash out @ Straight time)			(369,309)	(369,309)	(738,617)	(369,309)	(369,309)	
16	Vacation (cash out up to 96 Hrs @ Straight time)			(1,015)	(1,015)	(2,030)	(1,015)	(1,015)	
	Subtotal	0	0	1,362,058	1,362,058	2,724,115	1,362,058	1,362,058	
FY 2024		FY 2021	FY 2022	FY 2023	FY 2024	Total	FY 2025	FY 2026	
17	3% Wage Increase - 7/1/2023				1,249,498	1,249,498	1,249,498	1,249,498	
18	Wage Increase impact to Premium Pay				13,514	13,514	13,514	13,514	
19	Wage Increase impact to Shift Replacement				228,803	228,803	228,803	228,803	
20	Certificate Pay Flat to % Rate				21,722	21,722	21,722	21,722	
21	HRA 50% to 80% of base Hrly Rate				4,100	4,100	4,100	4,100	
22	Holidays (cash out @ Straight time)				(27,690)	(27,690)	(27,690)	(27,690)	
23	Vacation (cash out up to 96 Hrs @ Straight time)				(1,046)	(1,046)	(1,046)	(1,046)	
	Subtotal	0	0	0	1,488,901	1,488,901	1,488,901	1,488,901	

Summary Analysis of MOU Unit 05 IAFFB

FY 2025		FY 2021	FY 2022	FY 2023	FY 2024	Total	FY 2025	FY 2026
24	Step Only Increase					0	48,486	48,486
	Subtotal	0	0	0	0	0	48,486	48,486
FY 2026		FY 2021	FY 2022	FY 2023	FY 2024	Total	FY 2025	FY 2026
25	Step Only Increase					0		12,744
	Subtotal	0	0	0	0	0	0	12,744
Total MOU costs (savings)		0	515,085	2,005,188	3,494,088	6,014,361	3,542,574	3,555,318