

							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	<b>FY 2021</b> <b>3% Lump Sum Retro Pay</b>	No. Employees	Total Salary per Month	12 Month 3% Increase	Days Retro	Avg Per Employee	Adjusted Retro Cost							
	IAFFM Total Budgeted Filled Positions - General Fund	19	226,332	132,126	360	6,859	130,316							
	IAFFM Total Budgeted Filled Positions - All Funds	19	226,332	132,126	360	6,859	130,316							
	IAFFM Total Budgeted Filled Positions - All	19	226,332	132,126	360	6,859	130,316	130,316	0	0	130,316			
2	<b>FY 2022</b> <b>3% Wage Increase - Effective 11/1/2021</b>	No. Employees	Avg Salary per Month	Total Salary per Month	9 Month 3% Increase	Avg Per Employee	Total Cost							
	IAFFM Total Budgeted Filled Positions - General Fund	19	12,148	230,816	53,810	3,957	75,180							
	IAFFM Total Budgeted Filled Positions - All Funds	19	12,148	230,816	53,810	3,957	75,180							
	IAFFM Total Budgeted Filled Positions - All	19	12,148	230,816	53,810	3,957	75,180	75,180	75,180	75,180	225,540	75,180	75,180	
3	<b>FY 2022</b> <b>Wage Increase impact to Shift Replacement</b>	No. Employees	S/R per Month	S/R Increase	Increase per Month	Inc Per Employee	Total Cost							
	General Fund	12	37,819	8,509	709	59	5,673							
	All Funds	12	37,819	8,509	709	59	5,673							
	FCEA Total Budgeted Filled Positions - All	12	37,819	8,509	709	59	5,673	5,673	11,346	11,346	28,364	11,346	11,346	
4	<b>FY 2022</b> <b>HRA 50% to 80% of base Hrly Rate</b>													
	General Fund						45,100							
	All Funds						45,100							
	IAFFB Total Eligible Positions - All	0	0	0	0	0	45,100	45,100	45,100	45,100	135,300	45,100	45,100	
5	<b>FY 2023</b> <b>3% Wage Increase - Effective 7/1/2022</b>	No. Employees	Avg Salary per Month	Total Salary per Month	12 Month 3% Increase	Avg Per Employee	Total Cost							
	IAFFM Total Budgeted Filled Positions - General Fund	19	12,903	245,158	166,478	8,697	165,242							
	IAFFM Total Budgeted Filled Positions - All Funds	19	12,903	245,158	166,478	8,697	165,242							
	IAFFM Total Budgeted Filled Positions - All	19	12,903	245,158	166,478	8,697	165,242	0	165,242	165,242	330,484	165,242	165,242	
6	<b>FY 2023</b> <b>Wage Increase impact to Shift Replacement</b>	No. Employees	S/R per Month	S/R Increase	Increase per Month	Inc Per Employee	Total Cost							
	General Fund	12	37,819	12,061	1,005	84	12,061							
	All Funds	12	37,819	12,061	1,005	84	12,061							
	FCEA Total Budgeted Filled Positions - All	12	37,819	12,061	1,005	84	12,061		12,061	12,061	24,123	12,061	12,061	
7	<b>FY 2023</b> <b>HRA 50% to 80% of base Hrly Rate</b>													
	General Fund						1,300							
	All Funds						1,300							
	IAFFB Total Eligible Positions - All	0	0	0	0	0	1,300		1,300	1,300	2,600	1,300	1,300	
8	<b>FY 2024</b> <b>3% Wage Increase - Effective 7/1/2023</b>	No. Employees	Avg Salary per Month	Total Salary per Month	12 Month 3% Increase	Avg Per Employee	Total Cost							
	IAFFM Total Budgeted Filled Positions - General Fund	19	13,347	253,598	255,514	5,793	110,065							
	IAFFM Total Budgeted Filled Positions - All Funds	19	13,347	253,598	255,514	5,793	110,065							

							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	<b>FY 2021</b> <b>3% Lump Sum Retro Pay</b>	No. Employees	Total Salary per Month	12 Month 3% Increase	Days Retro	Avg Per Employee	Adjusted Retro Cost							
	IAFFM Total Budgeted Filled Positions - All	19	13,347	253,598	255,514	5,793	110,065	0	0	110,065	110,065	110,065	110,065	
9	<b>FY 2024</b> <b>Wage Increase impact to Shift Replacement</b>	No. Employees	S/R per Month	S/R Increase	Increase per Month	Inc Per Employee	Total Cost							
	General Fund	12	37,819	12,363	1,030	86	12,363							
	All Funds	12	37,819	12,363	1,030	86	12,363							
	FCEA Total Budgeted Filled Positions - All	12	37,819	12,363	1,030	86	12,363			12,363	12,363	12,363	12,363	
10	<b>FY 2024</b> <b>HRA 50% to 80% of base Hrly Rate</b>													
	General Fund						1,400							
	All Funds						1,400							
	IAFFB Total Eligible Positions - All	0	0	0	0	0	1,400			1,400	1,400	1,400	1,400	
11	<b>FY 2025</b> <b>Step Increase Only</b>	No. Employees	Avg Salary per Month	Total Salary per Month	12 Month 0% Increase	Avg Per Employee	Total Cost							
	IAFFM Total Budgeted Filled Positions - General Fund	19	13,355	253,752	255,228	112	2,119							
	IAFFM Total Budgeted Filled Positions - All Funds	19	13,355	253,752	255,228	112	2,119							
	IAFFM Total Budgeted Filled Positions - All	19	13,355	253,752	255,228	112	2,119	0	0	0	0	2,119	2,119	
	<b>Total MOU costs (savings)</b>							125,953	310,229	434,057	870,239	436,176	436,176	0

## Summary Analysis of MOU Unit 10 IAFFM

<b>General Fund - Budget Cash Basis</b>									
<b>FY 2021</b>		FY 2021	FY 2022	FY 2023	FY 2024	Total	FY 2025	FY 2026	Notes
1	<b>3% Lump Sum Retro Pay</b>	130,316				130,316			
	<b>Subtotal</b>	130,316	0	0		130,316	0	0	
<b>FY 2022</b>		FY 2021	FY 2022	FY 2023	FY 2024	Total	FY 2025	FY 2026	
2	<b>3% Wage Increase - 11/1/2021</b>		75,180	75,180	75,180	225,540	75,180	75,180	
3	<b>Wage Increase impact to Shift Replacement</b>		5,673	11,346	11,346	28,364	11,346	11,346	
4	<b>HRA 50% to 80% of base Hrly Rate</b>		45,100	45,100	45,100	135,300	45,100	45,100	
	<b>Subtotal</b>	0	125,953	131,626	131,626	389,204	131,626	131,626	
<b>FY 2023</b>		FY 2021	FY 2022	FY 2023	FY 2024	Total	FY 2025	FY 2026	
5	<b>3% Wage Increase - 7/1/2022</b>			165,242	165,242	330,484	165,242	165,242	
6	<b>Wage Increase impact to Shift Replacement</b>			12,061	12,061	24,123	12,061	12,061	
7	<b>HRA 50% to 80% of base Hrly Rate</b>			1,300	1,300	2,600	1,300	1,300	
	<b>Subtotal</b>	0	0	178,603	178,603	357,207	178,603	178,603	
<b>FY 2024</b>		FY 2021	FY 2022	FY 2023	FY 2024	Total	FY 2025	FY 2026	
8	<b>3% Wage Increase - 7/1/2023</b>				110,065	110,065	110,065	110,065	
9	<b>Wage Increase impact to Shift Replacement</b>				12,363	12,363	12,363	12,363	
10	<b>HRA 50% to 80% of base Hrly Rate</b>				1,400	1,400	1,400	1,400	
	<b>Subtotal</b>	0	0	0	123,828	123,828	123,828	123,828	
<b>FY 2025</b>		FY 2021	FY 2022	FY 2023	FY 2024	Total	FY 2025	FY 2026	
11	<b>Step Only Increase</b>					0	2,119	2,119	
	<b>Subtotal</b>	0	0	0	0	0	2,119	2,119	
<b>FY 2026</b>		FY 2021	FY 2022	FY 2023	FY 2024	Total	FY 2025	FY 2026	
	<b>Subtotal</b>	0	0	0	0	0	0	0	
<b>Total MOU costs (savings)</b>		0	125,953	310,229	434,057	870,239	436,176	436,176	

## Summary Analysis of MOU Unit 10 IAFFM

<b>All Funds - Budget Cash Basis</b>									
<b>FY 2021</b>		FY 2021	FY 2022	FY 2023	FY 2024	Total	FY 2025	FY 2026	Notes
1	<b>3% Lump Sum Retro Pay</b>	130,316				130,316			
	<b>Subtotal</b>	130,316	0	0		130,316	0	0	
<b>FY 2022</b>		FY 2021	FY 2022	FY 2023	FY 2024	Total	FY 2025	FY 2026	
2	<b>3% Wage Increase - 11/1/2021</b>		75,180	75,180	75,180	225,540	75,180	75,180	
3	<b>Wage Increase impact to Shift Replacement</b>		5,673	11,346	11,346	28,364	11,346	11,346	
4	<b>HRA 50% to 80% of base Hrly Rate</b>		45,100	45,100	45,100	135,300	45,100	45,100	
	<b>Subtotal</b>	0	125,953	131,626	131,626	389,204	131,626	131,626	
<b>FY 2023</b>		FY 2021	FY 2022	FY 2023	FY 2024	Total	FY 2025	FY 2026	
5	<b>3% Wage Increase - 7/1/2022</b>			165,242	165,242	330,484	165,242	165,242	
6	<b>Wage Increase impact to Shift Replacement</b>			12,061	12,061	24,123	12,061	12,061	
7	<b>HRA 50% to 80% of base Hrly Rate</b>			1,300	1,300	2,600	1,300	1,300	
	<b>Subtotal</b>	0	0	178,603	178,603	357,207	178,603	178,603	
<b>FY 2024</b>		FY 2021	FY 2022	FY 2023	FY 2024	Total	FY 2025	FY 2026	
8	<b>3% Wage Increase - 7/1/2023</b>				110,065	110,065	110,065	110,065	
9	<b>Wage Increase impact to Shift Replacement</b>				12,363	12,363	12,363	12,363	
10	<b>HRA 50% to 80% of base Hrly Rate</b>				1,400	1,400	1,400	1,400	
	<b>Subtotal</b>	0	0	0	123,828	123,828	123,828	123,828	
<b>FY 2025</b>		FY 2021	FY 2022	FY 2023	FY 2024	Total	FY 2025	FY 2026	
11	<b>Step Only Increase</b>					0	2,119	2,119	
	<b>Subtotal</b>	0	0	0	0	0	2,119	2,119	
<b>FY 2026</b>		FY 2021	FY 2022	FY 2023	FY 2024	Total	FY 2025	FY 2026	
	<b>Subtotal</b>	0	0	0	0	0	0	0	
<b>Total MOU costs (savings)</b>		0	125,953	310,229	434,057	870,239	436,176	436,176	