

**Fiscal Impact Analysis for Compliance with City Council Policy 300-8 - Transparency in Labor Negotiations**

Cost of Costa Mesa Fire Association (CMFA) Contract  
Based on Fiscal Year 2023-24 Projected Costs  
Base Analysis 2023-24

Value of Pay/ Benefit	CMFA		1.00%
	Baseline Analysis FY 23-24 Cost to City <sup>(1)</sup>	Value of 1% FY 23-24 Cost to City	
<b>Base Salary</b>	<b>\$ 9,053,391</b>	<b>\$9,143,925</b>	
<i>Incremental cost on Base Salary only</i>		<b>\$90,534</b>	
<b>Pension / Retirement Benefits</b>			
UAL	7,306,482	7,379,547	
F1 PERS -Tier 1 - Classic	3.0% @ 50	2,108,908	2,621,573
F2 PERS-Tier 2 - Classic	2.0% @ 50	21,269	Included Above
F3- PEPRA	2.7% @ 57	465,440	Included Above
Employee Contribution Reduction			
<b>Cafeteria - Health Benefits</b>	\$25,428 per year	2,059,668	2,059,668
Bilingual Pay-BLF	5.0%	147,384	148,858
Bilingual Pay- BLX	2.5%	23,581	23,817
Certificate Program	Varies	524,262	529,505
Additional Certifications Request			
Fire Administration Assignment - AAF	10.0%	26,719	26,986
Paramedic Pay- First Assigned	10.0%	39,622	40,018
Paramedic Pay- 1st Recertification	11.25%	92,900	93,829
Paramedic Pay- 2nd Recertification	12.50%	52,857	53,386
Paramedic Pay- 3rd Recertification	13.75%	171,920	173,639
Longevity Pay	Frozen		
Holiday Allowance - hours per year	134.4 hrs	380,779	380,779
Tuition Reimbursement- annually	\$1,500.00	2,700	2,727
Uniform Pay	\$ 442.00	22,100	22,321
Recruitment and Retention Pay	Varies	126,517	127,782
Recruitment and Retention: 7.5% at 20 Yrs of Svc: 7/1/24	7.50%		
Recruitment and Retention: 5% at 15 Yrs of Svc: 7/1/25	5.00%		
Recruitment and Retention: 2.5% at 10 Yrs of Svc - prorated to Jan: 7/1/26	2.50%		
Fire Administration Assignment - New- \$500 every two years - pending FLSA	\$500		
Fire Administrative Assignment - specialty pay - pending OT and FLSA Impacts	10%		
<b>Other Benefits</b>			
Medicare	1.45%	131,274	154,277
Retiree Medical <sup>(4)</sup>	6.04%	546,825	552,293
Overtime			
Straight OT		1,407,608	1,421,684
Forced OT		986,348	996,212
Strick Team Recovery		(279,432)	(282,226)
FLSA		1,063,397	1,074,031
PFF		191,206	193,118
Excess Accrual Payoff / Cash outs <sup>(5)</sup>		55,134	55,685
Deferred Comp - for PEPRA City contribution of 1.25%		12,000	12,120
Vacation Cap Increase (assumes FTE)			
<b>Total</b>	<b>\$ 26,740,859</b>	<b>\$ 27,005,554</b>	
<b>Total Annual Incremental Cost</b>		<b>\$ 264,694</b>	
Annual % Increase \$	191,629		1.0%
1% Pick Up \$	100,717		
<b>Cumulative Impact</b>			

**Council Member Acknowledgement:**


  
John Stephens, Mayor

  
Andrea Marr, Council Member- District 3

  
Don Harper, Council Member - District 1

  
Loren Gameros, Council Member - District 2

  
Manuel Chavez, Council Member - District 4

  
Arlis Reynolds, Council Member - District 5

  
Jeffrey Harlan, Mayor Pro Tem - District 6



## Transparency in Labor Negotiations (TIN) Analysis Certification

***City of Costa Mesa Policy 300-8 Section 2 of Practices and Procedures states:***

### Section 2 Economic Analysis

- a. The Finance Director shall prepare an economic analysis on the fiscal impacts of each term and condition of employment made available to the members of all recognized employee organizations. The economic analysis must be verified by an independent auditor.
- b. The economic analysis shall be updated with each proposal and counterproposal presented throughout the negotiation process and posted on the website along with all proposals and counter proposals.
- c. The economic analysis shall be prepared in the format shown on Attachment A and shall include written council member acknowledgement that the analysis has been reviewed by the council member.

### ***Certification:***

In accordance with this section, Lance, Soll & Lunghard, LLP, an independent auditor, has reviewed the **Costa Mesa Firefighters Association baseline analysis and value of 1%** and the related study of supplemental data prepared by the City and believe that they accurately reflect the fiscal impacts.

Bryan Gruber, CPA  
Partner, Lance, Soll & Lunghard, LLP

A handwritten signature in blue ink, appearing to read 'BGruber', is positioned above a horizontal line.