Fiscal Impact Analysis for Compliance with City Council Policy 300-8 - Transparency in Labor Negotiations Cost of Costa Mesa Fire Association (CMFMA) Contract

CONFIDENTIAL

Cost of Costa Mesa Fire Association (CMFMA) Contract Based on Fiscal Year 2023-24 Projected Costs Proposal Dated April 19, 2024

	FY 23-24 st to City (1) 527,017 254,946 172,122 1.25% 106,650 37,330 23,381 3,750 1,326	FY 23-24 Cost to City \$532,287 \$5,270 257,495 173,844 106,650	\$ Diff \$5,270 2,549 1,721 373 234	FY 24-25 Cost to City \$553,367 \$26,351 267,693 180,729 (8,845) 117,900	\$ Diff YOY \$26,351 12,747 8,606 (8,845) - 11,250 - 4,172 17,887 11,925 - 1,169	FY 25-26 Cost to City \$574,119 \$20,751 277,732 187,506 (9,177) 117,900	\$ Diff YOY \$20,751 10,038 6,777 (332) - - 1,556 671 447	FY 26-27 Cost to City \$595,648 \$21,529 288,147 194,537 (9,521) 117,900 44,674 19,254 12,836	\$ Diff YOY \$21,529 10,415 7,031 (344) - - 1,615 696 464
Incremental cost on Base Salary only Pension / Retirement Benefits UAL SWFMA1 - Classic Employee Contribution Reduction 1.25% Cafeteria - Health Benefits Bilingual Pay-BLF Bilingual Pay-BLX Certificate Program is Capped at 7.5% Education Pay- New Request 2.5% @ top step base salary Fire Administration Assignment - AAF Longevity Pay Fire Administration Assignment - AAF Longevity Pay Holiday Allowance - hours per year Tuition Reimbursement- annually per MOU Uniform Pay Executive Professional Development Technology Allowance Recruitment and Retention Pay 10% Other Benefits Medicare Retiree Medical Straight Overtime Strike Team Overtime Forced Overtime @ time and a half (1.5) BC Overtime Pensium (base+certification maximum of 7.5%) 13.0% @ 50 S31,800/6 mos. S31,800/6 mos. S31,800/6 mos. S31,800/6 mos. S31,800/6 mos. S31,800/6 mos. S18,00/6 mos. S19,00/6 mos. Strike Tealth Strike Team Overtime (10) Strike Team Overtime (10) Strike Team Overtime (10) Stroke Team Over	527,017 254,946 172,122 1.25% 106,650 37,330 23,381 3,750	\$532,287 \$5,270 257,495 173,844 106,650 - - 37,704 - 23,615 3,750 1,326 3,000	\$5,270 2,549 1,721 - - 373 - - 234 -	\$553,367 \$26,351 267,693 180,729 (8,845) 117,900 - - 41,503 17,887 11,925 - 24,550 3,750	\$26,351 12,747 8,606 (8,845) - 11,250 - 4,172 17,887 11,925	Cost to City \$574,119 \$20,751 277,732 187,506 (9,177) 117,900 - 43,059 18,558 12,372	YOY \$20,751 10,038 6,777 (332) - - 1,556 671 447	Cost to City \$595,648 \$21,529 288,147 194,537 (9,521) 117,900 - - 44,674 19,254 12,836	YOY \$21,529 10,415 7,031 (344) - - 1,615 696
Pension / Retirement Benefits UAL SWFMA1 - Classic Employee Contribution Reduction 1.25% Cafeteria - Health Say, 300/6 mos. \$31,800/6 mos. \$39,300/6 mos. \$40,000 mos. \$40	254,946 172,122 1.25% 106,650 - 37,330 - 23,381 3,750	\$5,270 257,495 173,844 106,650 37,704 23,615 3,750 1,326 3,000	2,549 1,721 - - 373 - - 234	\$26,351 267,693 180,729 (8,845) 117,900 41,503 17,887 11,925 - 24,550 3,750	\$26,351 12,747 8,606 (8,845) - 11,250 - 4,172 17,887 11,925	\$574,119 \$20,751 277,732 187,506 (9,177) 117,900 - 43,059 18,558 12,372	\$20,751 10,038 6,777 (332) - - 1,556 671 447	\$595,648 \$21,529 288,147 194,537 (9,521) 117,900 - - - 44,674 19,254 12,836	\$21,529 10,415 7,031 (344) - - 1,615 696
UAL SWFMA1 - Classic Employee Contribution Reduction 1.25% Cafeteria - Health S31,800/6 mos. \$39,300/6 mos. per year Benefits Bilingual Pay-BLF Bilingual Pay-BLK Certificate Program is Capped at 7.5% Education Pay- New Request 2.5% @ top step base salary Fire Administration Assignment - AAF Longevity Pay Frozen Holiday Allowance - hours per year Tuition Reimbursement- annually per MOU Uniform Pay Executive Professional Development Technology Allowance Recruitment and Retention Pay 10% Other Benefits Medicare Retiree Medical Strike Team Overtime Strike Team Overtime @ time and a half (1.5) BC Overtime Premium (base+certification maximum of 7.5%) 14-Day Work Schedule Request	172,122 1.25% 106,650 - - 37,330 - - 23,381 3,750	173,844 106,650 - - 37,704 - 23,615 3,750 1,326 3,000	1,721 - - 373 - - 234 -	180,729 (8,845) 117,900 - - 41,503 17,887 11,925 - 24,550 3,750	8,606 (8,845) - 11,250 - - 4,172 17,887 11,925	277,732 187,506 (9,177) 117,900 - - 43,059 18,558 12,372	6,777 (332) - - - 1,556 671 447	288,147 194,537 (9,521) 117,900 - - 44,674 19,254 12,836	7,031 (344) - - - 1,615 696
SWFMA1 - Classic Employee Contribution Reduction 1.25% Cafeteria - Health Benefits Bilingual Pay-BLF Bilingual Pay-BLK Certificate Program is Capped at 7.5% Education Pay- New Request 2.5% @ top step base salary Fire Administration Assignment - AAF Longevity Pay Holiday Allowance - hours per year Tuition Reimbursement- annually per MOU Uniform Pay Executive Professional Development Technology Allowance Recruitment and Retention Pay 10% Other Benefits Medicare Retiree Medical Strike Team Overtime Strike Team Overtime Strike Team Overtime @ time and a half (1.5) BC Overtime @ time and a half (1.5) BC Overtime Premium (base+certification maximum of 7.5%) 14-Day Work Schedule Request	172,122 1.25% 106,650 - - 37,330 - - 23,381 3,750	173,844 106,650 - - 37,704 - 23,615 3,750 1,326 3,000	1,721 - - 373 - - 234 -	180,729 (8,845) 117,900 - - 41,503 17,887 11,925 - 24,550 3,750	8,606 (8,845) - 11,250 - - 4,172 17,887 11,925	187,506 (9,177) 117,900 - - 43,059 18,558 12,372	6,777 (332) - - - 1,556 671 447	194,537 (9,521) 117,900 - - - 44,674 19,254 12,836	7,031 (344) - - - 1,615 696
Employee Contribution Reduction 1.25% Cafeteria - Health Benefits Bilingual Pay-BLF Bilingual Pay-BLF Bilingual Pay- BLX Certificate Program is Capped at 7.5% Education Pay- New Request 2.5% @ top step base salary Fire Administration Assignment - AAF Longevity Pay Holiday Allowance - hours per year Tuition Reimbursement- annually per MOU Uniform Pay Executive Professional Development Technology Allowance Recruitment and Retention Pay 10% Other Benefits Medicare Retiree Medical Straight Overtime Strike Team Overtime @ time and a half (1.5) BC Overtime Premium (base+certification maximum of 7.5%) 14-Day Work Schedule Request	172,122 1.25% 106,650 - - 37,330 - - 23,381 3,750	173,844 106,650 - - 37,704 - 23,615 3,750 1,326 3,000	1,721 - - 373 - - 234 -	180,729 (8,845) 117,900 - - 41,503 17,887 11,925 - 24,550 3,750	8,606 (8,845) - 11,250 - - 4,172 17,887 11,925	187,506 (9,177) 117,900 - - 43,059 18,558 12,372	6,777 (332) - - - 1,556 671 447	194,537 (9,521) 117,900 - - - 44,674 19,254 12,836	7,031 (344) - - - 1,615 696
Employee Contribution Reduction 1.25% Cafeteria - Health S31,800/6 mos. \$39,300/6 mos. per year Benefits Bilingual Pay-BLF Bilingual Pay-BLX Certificate Program is Capped at 7.5% Education Pay- New Request 2.5% @ top step base salary Fire Administration Assignment - AAF Longevity Pay Frozen Holiday Allowance - hours per year Tuition Reimbursement- annually per MOU 1,250 Uniform Pay Executive Professional Development Technology Allowance Recruitment and Retention Pay 10% Other Benefits Medicare Retiree Medical Strike Team Overtime Strike Team Overtime Forced Overtime Gueral S31,800/6 mos. \$39,300/6 mos. \$40,000 \$1,500 \$1,	1.25% 106,650 - - 37,330 - - 23,381 3,750	106,650 37,704 23,615 3,750 1,326 3,000	- 373 - - - 234	(8,845) 117,900 - 41,503 17,887 11,925 - 24,550 3,750	(8,845) - 11,250 - 4,172 17,887 11,925	(9,177) 117,900 - - 43,059 18,558 12,372	(332) - - 1,556 671 447	194,537 (9,521) 117,900 - - - 44,674 19,254 12,836	7,031 (344) - - - 1,615 696
Cafeteria - Health Benefits Bilingual Pay-BLF Bilingual Pay-BLF Bilingual Pay- BLX Certificate Program is Capped at 7.5% Education Pay- New Request 2.5% @ top step base salary Fire Administration Assignment - AAF Longevity Pay Holiday Allowance - hours per year Tuition Reimbursement- annually per MOU Uniform Pay Executive Professional Development Technology Allowance Recruitment and Retention Pay 10% Other Benefits Medicare Retiree Medical Straight Overtime Strike Team Overtime @ time and a half (1.5) BC Overtime Premium (base+certification maximum of 7.5%) 14-Day Work Schedule Request	106,650 - - - 37,330 - - 23,381 3,750	37,704 - 23,615 3,750 1,326 3,000	373 - - - 234 -	117,900 - - 41,503 17,887 11,925 - 24,550 3,750	11,250 - 4,172 17,887 11,925	(9,177) 117,900 - - 43,059 18,558 12,372	(332) - - 1,556 671 447	(9,521) 117,900 44,674 19,254 12,836	(344) - - - 1,615 696
Benefits Bilingual Pay-BLF Bilingual Pay-BLX Certificate Program is Capped at 7.5% Education Pay- New Request 2.5% @ top step base salary Fire Administration Assignment - AAF Longevity Pay Holiday Allowance - hours per year Tuition Reimbursement- annually per MOU Uniform Pay Executive Professional Development Technology Allowance Recruitment and Retention Pay 10% Other Benefits Medicare Retiree Medical Strike Team Overtime Strike Team Overtime Forced Overtime @ time and a half (1.5) BC Overtime Premium (base+certification maximum of 7.5%) 1.000 1.00	- - 37,330 - - - 23,381 3,750	37,704 - 23,615 3,750 1,326 3,000	373 - - - 234 -	- 41,503 17,887 11,925 - 24,550 3,750	11,250 - - 4,172 17,887 11,925	- 43,059 18,558 12,372	- - 1,556 671 447	117,900 - - - 44,674 19,254 12,836	- 1,615 696
Benefits Bilingual Pay-BLF Bilingual Pay-BLX Certificate Program is Capped at 7.5% Education Pay- New Request 2.5% @ top step base salary Fire Administration Assignment - AAF Longevity Pay Holiday Allowance - hours per year Tuition Reimbursement- annually per MOU Uniform Pay Executive Professional Development Technology Allowance Recruitment and Retention Pay 10% Other Benefits Medicare Retiree Medical Strike Team Overtime Strike Team Overtime Forced Overtime Government (base+certification maximum of 7.5%) 14-Day Work Schedule Request	- - 37,330 - - - 23,381 3,750	37,704 - 23,615 3,750 1,326 3,000	373 - - - 234 -	- 41,503 17,887 11,925 - 24,550 3,750	- 4,172 17,887 11,925	- 43,059 18,558 12,372	- - 1,556 671 44 7 -	- - - 44,674 19,254 12,836	696
Benefits Bilingual Pay-BLF Bilingual Pay-BLX Certificate Program is Capped at 7.5% Education Pay- New Request 2.5% @ top step base salary Fire Administration Assignment - AAF Longevity Pay Holiday Allowance - hours per year Holiday Allowance - hours per year Holiday Allowance - hours per year Tuition Reimbursement- annually per MOU 1,250 Uniform Pay Executive Professional Development 1,000 Technology Allowance Recruitment and Retention Pay 10% Other Benefits Medicare Retiree Medical Overtime Strike Team Overtime Strike Team Overtime Forced Overtime @ time and a half (1.5) BC Overtime Premium (base+certification maximum of 7.5%) 14-Day Work Schedule Request	- - 37,330 - - - 23,381 3,750	37,704 - 23,615 3,750 1,326 3,000	373 - - - 234 -	- 41,503 17,887 11,925 - 24,550 3,750	- 4,172 17,887 11,925	- 43,059 18,558 12,372	- - 1,556 671 44 7 -	- - - 44,674 19,254 12,836	696
Benefits Bilingual Pay-BLF Bilingual Pay-BLX Certificate Program is Capped at 7.5% Education Pay- New Request 2.5% @ top step base salary Fire Administration Assignment - AAF Longevity Pay Holiday Allowance - hours per year Tuition Reimbursement- annually per MOU 1,250 Uniform Pay Executive Professional Development Technology Allowance Recruitment and Retention Pay 10% Other Benefits Medicare Retiree Medical Strike Team Overtime Strike Team Overtime Forced Overtime Forced Overtime @ time and a half (1.5) BC Overtime Premium (base+certification maximum of 7.5%) 14-Day Work Schedule Request	- - 23,381 3,750	- 37,704 - - 23,615 3,750 1,326 3,000	373 - - - 234 -	17,887 11,925 - 24,550 3,750	4,172 17,887 11,925	43,059 18,558 12,372	1,556 671 447	44,674 19,254 12,836	696
Bilingual Pay- BLX Certificate Program is Capped at 7.5% Education Pay- New Request 2.5% @ top step base salary Fire Administration Assignment - AAF Longevity Pay Holiday Allowance - hours per year Tuition Reimbursement- annually per MOU Uniform Pay Executive Professional Development Technology Allowance Recruitment and Retention Pay 10% Other Benefits Medicare Retiree Medical Strike Team Overtime Strike Team Overtime Forced Overtime Government (base+certification maximum of 7.5%) BC Overtime Premium (base+certification maximum of 7.5%) 14-Day Work Schedule Request	- - 23,381 3,750	- 37,704 - - 23,615 3,750 1,326 3,000	373 - - - 234 -	17,887 11,925 - 24,550 3,750	4,172 17,887 11,925	43,059 18,558 12,372	1,556 671 447	44,674 19,254 12,836	696
Bilingual Pay- BLX Certificate Program is Capped at 7.5% Education Pay- New Request 2.5% @ top step base salary Fire Administration Assignment - AAF Longevity Pay Frozen Holiday Allowance - hours per year Tuition Reimbursement- annually per MOU Uniform Pay 442 Executive Professional Development Technology Allowance Recruitment and Retention Pay 10% Other Benefits Medicare Retiree Medical Strike Team Overtime Strike Team Overtime Forced Overtime Forced Overtime @ time and a half (1.5) BC Overtime Premium (base+certification maximum of 7.5%) 14-Day Work Schedule Request	- - 23,381 3,750	- 37,704 - - 23,615 3,750 1,326 3,000	373 - - - 234 -	17,887 11,925 - 24,550 3,750	4,172 17,887 11,925	43,059 18,558 12,372	1,556 671 447	44,674 19,254 12,836	696
Certificate Program is Capped at 7.5% Education Pay- New Request 2.5% @ top step base salary Fire Administration Assignment - AAF Longevity Pay Holiday Allowance - hours per year Tuition Reimbursement- annually per MOU 1,250 Uniform Pay 442 Executive Professional Development Technology Allowance Recruitment and Retention Pay 10% Other Benefits Medicare Retiree Medical Strike Team Overtime Strike Team Overtime Forced Overtime @ time and a half (1.5) BC Overtime Premium (base+certification maximum of 7.5%) 14-Day Work Schedule Request	- - 23,381 3,750	37,704 - - 23,615 3,750 1,326 3,000	373 - - - 234 -	17,887 11,925 - 24,550 3,750	4,172 17,887 11,925	18,558 12,372	1,556 671 447	19,254 12,836	696
Education Pay- New Request 2.5% @ top step base salary Fire Administration Assignment - AAF Longevity Pay Frozen Holiday Allowance - hours per year Tuition Reimbursement- annually per MOU Uniform Pay Executive Professional Development Technology Allowance Recruitment and Retention Pay 10% Other Benefits Medicare Retiree Medical Overtime Strike Team Overtime Strike Team Overtime Forced Overtime @ time and a half (1.5) BC Overtime @ time and a half (1.5) BC Overtime Premium (base+certification maximum of 7.5%) 14-Day Work Schedule Request	- - 23,381 3,750	- 23,615 3,750 1,326 3,000	- - - 234 -	17,887 11,925 - 24,550 3,750	17,887 11,925	18,558 12,372	671 447	19,254 12,836	696
Fire Administration Assignment - AAF Longevity Pay Frozen Holiday Allowance - hours per year Tuition Reimbursement- annually per MOU Uniform Pay Executive Professional Development Technology Allowance Recruitment and Retention Pay 10% Other Benefits Medicare Retiree Medical Strike Team Overtime Strike Team Overtime Forced Overtime Forced Overtime @ time and a half (1.5) BC Overtime Premium (base+certification maximum of 7.5%) 14-Day Work Schedule Request	- 23,381 3,750	- 23,615 3,750 1,326 3,000	- 234 - -	11,925 - 24,550 3,750	11,925	12,372	671 447	19,254 12,836	696
Longevity Pay Frozen Holiday Allowance - hours per year Tuition Reimbursement- annually per MOU Uniform Pay Executive Professional Development Technology Allowance Recruitment and Retention Pay 10% Other Benefits Medicare Retiree Medical Overtime Strike Team Overtime Strike Team Overtime Forced Overtime Executive Professional Development 1,000 100 100 100 100 100 100 100 100 1	- 23,381 3,750	- 23,615 3,750 1,326 3,000	- 234 - -	24,550 3,750		-	447	12,836	
Holiday Allowance - hours per year Tuition Reimbursement- annually per MOU 1,250 Uniform Pay 442 Executive Professional Development Technology Allowance Recruitment and Retention Pay 10% Other Benefits Medicare Retiree Medical Strike Team Overtime Strike Team Overtime Strike Team Overtime Forced Overtime @ time and a half (1.5) BC Overtime Premium (base+certification maximum of 7.5%) 14-Day Work Schedule Request	23,381 3,750	23,615 3,750 1,326 3,000	234 - -	24,550 3,750		-	=		404
Tuition Reimbursement- annually per MOU Uniform Pay 442 Executive Professional Development Technology Allowance Recruitment and Retention Pay 10% Other Benefits Medicare Retiree Medical Strike Team Overtime Strike Team Overtime Forced Overtime @ time and a half (1.5) BC Overtime Premium (base+certification maximum of 7.5%) 14-Day Work Schedule Request	3,750	3,750 1,326 3,000	-	3,750	1,169	25.471			
Uniform Pay Executive Professional Development Technology Allowance Recruitment and Retention Pay 10% Other Benefits Medicare Retiree Medical Overtime Strike Team Overtime Strike Team Overtime Forced Overtime @ time and a half (1.5) BC Overtime Premium (base+certification maximum of 7.5%) 14-Day Work Schedule Request		1,326 3,000					921	26,426	955
Executive Professional Development Technology Allowance Recruitment and Retention Pay 10% Other Benefits Medicare Retiree Medical Overtime Strike Team Overtime Forced Overtime @ time and a half (1.5) BC Overtime Premium (base+certification maximum of 7.5%) 14-Day Work Schedule Request	1,326	3,000			-	3,891	141	4,037	146
Technology Allowance Recruitment and Retention Pay 10% Other Benefits Medicare Retiree Medical (4) Overtime Strike Team Overtime (5) Straight Overtime Forced Overtime @ time and a half (1.5) BC Overtime Premium (base+certification maximum of 7.5%) 14-Day Work Schedule Request	0.0000000000000000000000000000000000000		_	1,392	66	1,445	52	1,499	54
Recruitment and Retention Pay 10% Other Benefits Medicare Retiree Medical (4) Overtime Strike Team Overtime (5) Straight Overtime Forced Overtime @ time and a half (1.5) BC Overtime Premium (base+certification maximum of 7.5%) 14-Day Work Schedule Request	3,000			3,000	-	3.000	-	3,000	54
Other Benefits Medicare Retiree Medical (4) Overtime Strike Team Overtime (5) Straight Overtime Forced Overtime @ time and a half (1.5) BC Overtime Premium (base+certification maximum of 7.5%) 14-Day Work Schedule Request	2,700	2,700	-	2,700		2,700	_	2,700	-
Retiree Medical 4 1.45% Overtime 6.04% Strike Team Overtime 5 Straight Overtime	54,255	54,798	543	56,968	2,713	59,104	2,136	61,320	2,216
Retiree Medical 6.04% Overtime Strike Team Overtime Straight Overtime Forced Overtime @ time and a half (1.5) BC Overtime Premium (base+certification maximum of 7.5%) 14-Day Work Schedule Request	7,642								2,210
Overtime Strike Team Overtime Straight Overtime Forced Overtime @ time and a half (1.5) BC Overtime Premium (base+certification maximum of 7.5%) 14-Day Work Schedule Request		7,718	76	9,488	1,847	9,844	356	10,213	369
Straight Overtime Forced Overtime @ time and a half (1.5) BC Overtime Premium (base+certification maximum of 7.5%) 14-Day Work Schedule Request	31,832	32,150	318	33,423	1,592	34,677	1,253	35,977	1,300
Forced Overtime @ time and a half (1.5) BC Overtime Premium (base+certification maximum of 7.5%) 14-Day Work Schedule Request		-	-	-	-		-	55,511	1,300
Forced Overtime @ time and a half (1.5) BC Overtime Premium (base+certification maximum of 7.5%) 14-Day Work Schedule Request		-	=	-		_	_		-
BC Overtime Premium (base+certification maximum of 7.5%) 14-Day Work Schedule Request	13,049	13,179	130	13,701	652	14,215	514	14,748	-
14-Day Work Schedule Request	118,042	119,222	1,180	123,944	5,902	128,592	4,648	133,414	533
	21,862	22,080	219	22,955	1,093	23,816	861	24,709	4,822
Deferred Compensation - City contribution of: 1/2%				22,537	22,537	23,664	1,127	24,709	893 887
believed compensation - City contribution or: 12%								-,	007
	2,635	2,661	26	2,767	132	2,871	104	2,978	108
Total \$	to the contract of	\$ 1,394,179 \$	12,641 \$	1,503,335 \$	121,796 \$	1,555,356 \$	52,021	\$ 1,609,047 \$	53,691
Total Annual Incremental Cost								1,000,047	33,031
Annual % Increase									
1% Pick Up		12,641 \$	12,641 \$	121,796	\$	52,021		\$ 53 691	
Total contract cost		12,641 \$	12,641	121,796 8.8%	\$	52,021 3.5%		\$ 53,691	
					\$			\$ 53,691 3.5%	
Cumulative Impact			12,641		\$			3.5%	227,509

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(1) Cost of Contract per item based on FY 2023-24 Adopted Budget and in some cases, prior year actual expenses.

(2) Amounts from CalPERS Actuarial Valuation Report for Fire Safety Employees dated July 2023.

(3) Overtime is not explicit in the contract, however, amounts are estimated based on the actual amount spent in prior years.

Rate per employee is not explicit in the contract, however is calculated based on projected employer contributions calculated by Nyhart, an independent actuary with assumptions listed in the report that includes both the explicit and implicit rate subsidy.

(5) Strike team overtime is triggered by mutual aide assistance and fully reimbursed; therefore the expenses are not included.

Council Member Acknowledgement:

John Stephens, Mayor

Don Harper, Council Member - District 1

Andrea Marr.Council Member - District 3

Arlis Reynolds, Council Member - District 5

Jeffrey Hamm, Mayor Pro Tem- District 6

\$ (15)

Loren Gameros, Council Member - District 2

Manuel Charge Councilment ber - District 4



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:

1300

In accordance with this section, Lance, Soll & Lunghard, LLP, an independent auditor, has reviewed the Costa Mesa Firefighters Management Association Proposal #1 dated April 19, 2024 to the City of Costa Mesa 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

