



INTERNATIONAL ASSOCIATION OF FIRE FIGHTERS

ALL ABOUT MUNICIPAL FINANCIAL ANALYSES

March 29, 2026





INTERNATIONAL ASSOCIATION OF FIRE FIGHTERS

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Key Takeaways

1. WHAT IS A MUNICIPAL FINANCIAL ANALYSIS?

- The **Municipal Financial Analysis (MFA)** provides a snapshot of the municipality's financial health based on the data currently available.
- A new request for an MFA usually covers **the last three-year financial statements** of the municipality. An **MFA update** adds single or multiple years to a previous analysis.



2. WHAT DATA WE COLLECT

Annual Financial Reports (AFRs):

- Available on the Municipality's website or State Auditor's website.
- Typically released annually, with release date depending on the municipality's fiscal year-end.
- Biannual Reports: Some municipalities may have biannual reports.
- Preferred Reports: Audited reports are typically used for analysis.



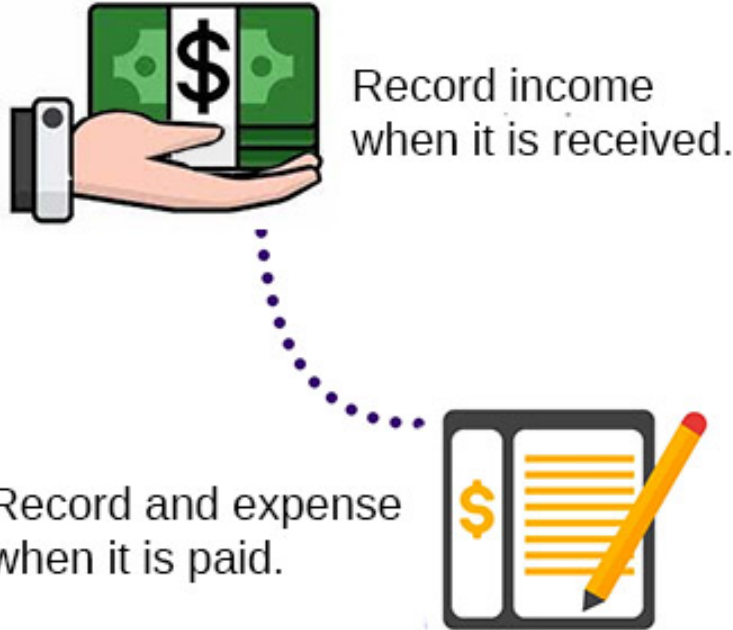
2.1 ACCOUNTING METHODS

- Accrual Basis
- Cash Basis
- Modified Cash Basis

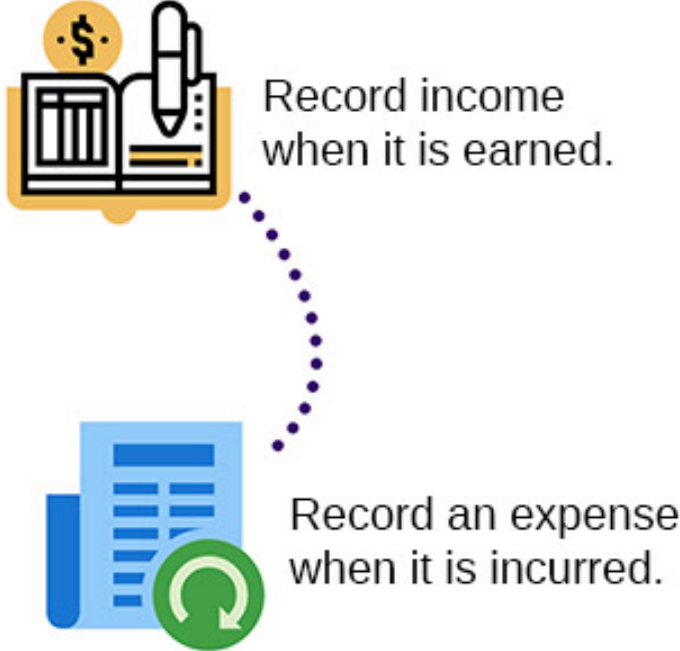


2.1 ACCOUNTING METHODS

Cash Accounting



Accrual Basis



3. WHAT DATA WE ANALYZE


Key Indicators:

- General Fund Balance & Unreserved Fund Balance
- Asset to Liability Ratio
- General Fund Balance as a Percentage of Expenditures
- Budgeted vs. Actual General Fund Revenue and Expenditures
- Other Governmental Funds



Governmental Funds
Balance Sheet

December 31, 2023



	General Fund	Debt Service Fund		Special Revenue Fund	Total Governmental Funds
		Storm Drain Fund	Refuse Fund	Nonmajor Funds	
Assets					
Cash and cash equivalents (Note 3)	\$ 3,736,225	\$ 1,478,948	\$ 522,286	\$ 3,519,079	\$ 9,256,538
Receivables:					
Property taxes	4,082,703	4,107	307,103	311,908	4,705,821
Other receivables	172,197	-	89,964	-	262,161
Due from other governmental units	455,723	-	-	409,848	865,571
Service fee	-	1,035,185	-	-	1,035,185
Due from other funds (Note 5)	1,327,475	-	-	-	1,327,475
Inventories and prepaid items	157,109	-	-	11,010	168,119
Total assets	\$ 9,931,432	\$ 2,518,240	\$ 919,353	\$ 4,251,845	\$ 17,620,870
Liabilities					
Accounts payable	\$ 286,788	\$ -	\$ 105,828	\$ 116,819	\$ 509,435
Accrued liabilities and other	813,873	16,622	12,054	34,940	877,489
Unearned revenue	-	-	-	54,880	54,880
Deferred Inflows of Resources					
Unavailable revenue	-	-	-	99,437	99,437
Property taxes levied for the following year	5,020,779	2,074,645	640,954	682,220	8,418,598
Total deferred inflows of resources	5,020,779	2,074,645	640,954	781,657	8,518,035
Total liabilities and deferred inflows of resources	6,121,440	2,091,267	758,836	988,296	9,959,839
Fund Balances					
Nonspendable:					
Inventory	23,681	-	-	11,010	34,691
Prepays	133,428	-	-	-	133,428
Restricted:					
Roads	-	-	-	2,581,928	2,581,928
Drain maintenance and debt service	-	426,973	-	266,411	693,384
Grants	-	-	-	141,036	141,036
Library	-	-	-	160,513	160,513
Drug enforcement	-	-	-	859	859
Opioid settlement	-	-	-	21,822	21,822
Public safety	-	-	-	79,970	79,970
Refuse	-	-	160,517	-	160,517
Unassigned	3,652,883	-	-	-	3,652,883
Total fund balances	3,809,992	426,973	160,517	3,263,549	7,661,031
Total liabilities, deferred inflows of resources, and fund balances	\$ 9,931,432	\$ 2,518,240	\$ 919,353	\$ 4,251,845	\$ 17,620,870

3.1 BALANCE SHEET

The analysis focuses primarily on the **General Fund** (part of the Governmental Funds) which pays for the municipality's day-to-day operations and usually includes the fire department operations.

We may include additional funds:

- fire fund
- ambulance fund
- public safety fund



	<u>General Fund</u>
Assets	
Cash and cash equivalents (Note 3)	\$ 3,736,225
Receivables:	
Property taxes	4,082,703
Other receivables	172,197
Due from other governmental units	455,723
Service fee	-
Due from other funds (Note 5)	1,327,475
Inventories and prepaid items	157,109
	<hr/>
Total assets	\$ 9,931,432
	<hr/> <hr/>
Liabilities	
Accounts payable	\$ 286,788
Accrued liabilities and other	813,873
Unearned revenue	-
Deferred Inflows of Resources	
Unavailable revenue	-
Property taxes levied for the following year	5,020,779
	<hr/>
Total deferred inflows of resources	5,020,779
	<hr/>
Total liabilities and deferred inflows of resources	6,121,440

3.2 ASSET-TO-LIABILITY RATIO

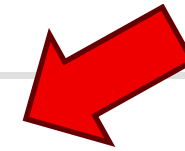
- The general fund's **asset to liability ratio** is a comparison of what the jurisdiction owns vs. what a jurisdiction owes. This ratio investigates how well the city is managing debt levels.

- **Cash and Investments** (unrestricted) that can be considered fluid.



Historical General Fund Assets and Liabilities Trend

<u>Date</u>	<u>Total Assets</u>	<u>Cash and Investments</u>	<u>Total Liabilities</u>	<u>Asset to Liability Ratio</u>	<u>General Fund Balance</u>	<u>Unreserved Fund Balance</u>
12/31/19	\$6,747,511	\$1,206,828	\$5,512,975	1.22	\$1,234,536	\$1,058,850
12/31/20	\$7,925,944	\$2,845,573	\$5,760,729	1.38	\$2,165,215	\$2,086,619
12/31/21	\$8,491,861	\$3,594,511	\$6,326,646	1.34	\$2,165,215	\$2,059,846
12/31/22	\$9,038,466	\$4,130,356	\$5,726,034	1.58	\$3,312,432	\$3,161,384
12/31/23	\$9,931,432	\$3,736,225	\$6,121,440	1.62	\$3,809,992	\$3,652,883



3.3. GENERAL FUND BALANCE AND UNRESERVED FUNDS

Total Fund Balance at the end of fiscal year.

Unrestricted portion of the fund balance:

- Committed fund balance
- Assigned fund balance
- Unassigned fund balance

	<u>General Fund</u>
Fund Balances	
Nonspendable:	
Inventory	23,681
Prepays	133,428
Restricted:	
Roads	-
Drain maintenance and debt service	-
Grants	-
Library	-
Drug enforcement	-
Opioid settlement	-
Public safety	-
Refuse	-
Unassigned	3,652,883
Total fund balances	3,809,992
Total liabilities, deferred inflows of resources, and fund balances	<u><u>\$ 9,931,432</u></u>



General Fund

Fund balances:

Nonspendable	145,264
Restricted	-
Committed	10,211,008
Assigned	5,875,093
Unassigned (deficit)	2,700,000
Total fund balances	18,931,365



Historical General Fund Assets and Liabilities Trend

<u>Date</u>	<u>Total Assets</u>	<u>Cash and Investments</u>	<u>Total Liabilities</u>	<u>Asset to Liability Ratio</u>	<u>General Fund Balance</u>	<u>Unreserved Fund Balance</u>
12/31/19	\$6,747,511	\$1,206,828	\$5,512,975	1.22	\$1,234,536	\$1,058,850
12/31/20	\$7,925,944	\$2,845,573	\$5,760,729	1.38	\$2,165,215	\$2,086,619
12/31/21	\$8,491,861	\$3,594,511	\$6,326,646	1.34	\$2,165,215	\$2,059,846
12/31/22	\$9,038,466	\$4,130,356	\$5,726,034	1.58	\$3,312,432	\$3,161,384
12/31/23	\$9,931,432	\$3,736,225	\$6,121,440	1.62	\$3,809,992	\$3,652,883



3.4 GENERAL FUND AS A PERCENTAGE OF EXPENDITURES

- Governments should maintain a general fund balance of at least **2 months of operating expenditures** (~16.67%).
- This ensures preparedness for **unforeseen emergencies**.
- Chart percentages are compared against the **16.67% benchmark**.
- Adequate fund balances support:
 - **Favorable bond ratings**
 - **Alignment with expenditure levels.**



Governmental Funds Statement of Revenue, Expenditures, and Changes in Fund Balances

Year Ended December 31, 2023

	General Fund	Debt Service Fund	Special Revenue Fund	Nonmajor Funds	Total Governmental Funds
		Storm Drain Fund	Refuse Fund		
Revenue					
Property taxes	\$ 9,892,086	\$ 2,986,780	\$ 622,237	\$ 652,350	\$ 14,153,453
Intergovernmental:					
Federal grants	17,505	-	75,000	916,603	1,009,108
State sources	11,366,696	42,435	24,365	1,435,809	12,869,305
Charges for services	335,486	-	415,994	21,822	773,302
Fines and forfeitures	380,250	-	-	-	380,250
Licenses and permits	427,202	-	-	-	427,202
Service fees	244,265	-	-	-	244,265
Other revenue	315,149	-	11,676	103,925	430,750
Total revenue	22,978,639	3,029,215	1,149,272	3,130,509	30,287,635
Expenditures					
Current services:					
General government - Includes OPEB recovery of \$2,292,413	12,016,388	-	7,000	554,473	12,577,861
District court	-	-	-	181,270	181,270
Public safety	9,231,812	-	-	9,438	9,241,250
Public works	529,517	1,421,083	1,106,988	1,708,945	4,766,533
Recreation and culture	438,205	-	-	693,035	1,131,240
Capital outlay	75,457	-	-	2,008	77,465
Debt service:					
Principal	-	818,121	-	348,000	1,166,121
Interest and fiscal charges	-	406,436	-	63,050	469,486
Total expenditures	22,291,379	2,645,640	1,113,988	3,560,219	29,611,226
Excess of Revenue Over (Under) Expenditures	687,260	383,575	35,284	(429,710)	676,409
Other Financing Sources (Uses) (Note 5)					
Transfers in	-	-	100,000	489,700	589,700
Transfers out	(189,700)	-	-	(400,000)	(589,700)
Total other financing (uses) sources	(189,700)	-	100,000	89,700	-
Net Change in Fund Balances	497,560	383,575	135,284	(340,010)	676,409
Fund Balances - Beginning of year	3,312,432	43,398	25,233	3,603,559	6,984,622
Fund Balances - End of year	\$ 3,809,992	\$ 426,973	\$ 160,517	\$ 3,263,549	\$ 7,661,031

General Fund Balance as a Percent of Expenditures, Plus Transfers



<u>FY</u>	<u>Total General Fund Balance</u>	<u>Unreserved Fund Balance</u>	<u>GAAP Basis General Fund Expenditures</u>	<u>Total Fund Balance as % of Expenditures</u>	<u>Unreserved Fund Balance as % of Expenditures</u>
19	\$1,234,536	\$1,058,850	\$12,063,389	10.2%	8.8%
20	\$2,165,215	\$2,086,619	\$12,970,985	16.7%	16.1%
21	\$2,165,215	\$2,059,846	\$12,675,100	17.1%	16.3%
22	\$3,312,432	\$3,161,384	\$13,125,358	25.2%	24.1%
23	\$3,809,992	\$3,652,883	\$22,481,079	16.9%	16.2%



3.5 BUDGET VS ACTUAL REVENUE AND EXPENDITURES

- Highlights the government's **ability to forecast revenue and control costs.**
- Key insight: Are revenues outpacing expenditures?
- **Maintaining a positive balance is critical for fiscal health.**



Required Supplementary Information Budgetary Comparison Schedule General Fund

Year Ended December 31, 2023

	Original Budget	Amended Budget	Actual	Variance with Amended Budget
Revenue				
Property taxes	\$ 9,281,789	\$ 9,289,760	\$ 9,892,086	\$ 602,326
Intergovernmental:				
Federal grants	-	17,505	17,505	-
State sources	2,272,755	2,511,840	11,366,696	8,854,856
Charges for services	368,101	380,678	335,486	(45,192)
Fines and forfeitures	321,165	335,000	380,250	45,250
Licenses and permits	720,292	421,434	427,202	5,768
Service fees	315,000	275,000	244,265	(30,735)
Other revenue	287,813	333,452	315,149	(18,303)
Total revenue	13,566,915	13,564,669	22,978,639	9,413,970
Expenditures				
Current services:				
General government - Includes OPEB recovery of \$2,292,413:				
City council	33,200	47,413	47,459	(46)
City manager	222,355	294,688	294,977	(289)
General services administration	1,144,677	1,571,678	1,523,568	48,110
Clerk/Elections	183,912	219,618	263,975	(44,357)
District court	47,000	58,300	65,941	(7,641)
Dial-A-Ride/PAATS	73,295	69,945	60,880	9,065
Insurance and other functions	5,854,274	5,429,770	9,759,588	(4,329,818)
Public safety:				
Law enforcement	3,224,842	3,125,423	3,261,011	(135,588)
Fire and EMS	621,333	727,955	801,677	(73,722)
Other	471,349	405,222	5,169,124	(4,763,902)
Public works	493,150	504,708	529,517	(24,809)
Recreation and culture	208,262	442,767	438,205	4,562
Capital outlay	40,354	63,123	75,457	(12,334)
Total expenditures	12,618,003	12,960,610	22,291,379	(9,330,769)
Excess of Revenue Over Expenditures	948,912	604,059	687,260	83,201
Other Financing Uses - Transfers out	(203,659)	(189,700)	(189,700)	-
Net Change in Fund Balance	745,253	414,359	497,560	83,201
Fund Balance - Beginning of year	3,312,432	3,312,432	3,312,432	-
Fund Balance - End of year	\$ 4,057,685	\$ 3,726,791	\$ 3,809,992	\$ 83,201

General Fund Actual Versus Budgeted Revenue and Expenditures Plus Transfers, Budgetary Basis



<u>General Fund Revenue and Transfers In</u>				<u>General Fund Expenditures and Transfers Out</u>		
<u>FY</u>	<u>Total Budget</u>	<u>Actual</u>	<u>Actual as % of Budget</u>	<u>Total Budget</u>	<u>Actual</u>	<u>Actual as % of Budget</u>
19	\$12,108,764	\$12,466,998	103.0%	\$11,588,480	\$12,063,389	104.1%
20	\$12,247,019	\$13,698,943	111.9%	\$11,957,556	\$12,768,264	106.8%
21	\$13,105,624	\$12,675,100	96.7%	\$12,497,666	\$12,675,100	101.4%
22	\$13,216,838	\$14,272,575	108.0%	\$13,163,030	\$13,125,358	99.7%
23	\$13,564,669	\$22,978,639	169.4%	\$13,150,310	\$22,481,079	171.0%



3.6 OTHER GOVERNMENTAL FUNDS

- **Monitor for deficits** in other governmental funds.
- Ensure positive asset-to-liability ratios.
- Confirm total governmental fund balance is above 16.67% of expenditures



<u>Fund</u>	<u>Total Fund Equity</u>	<u>% Cash & Investments</u>	<u>Asset to Liability Ratio</u>
General	\$3,809,992	98.1%	1.62
Storm Drain	\$426,973	>100%	1.20
Refuse	\$160,517	>100%	1.21
Nonmajor	\$3,263,549	>100%	4.30

<u>Fund</u>	<u>Total Fund Balance</u>	<u>Fiscal Expenditures</u>
General	\$3,809,992	\$22,481,079
Storm Drain	\$426,973	\$2,645,640
Refuse	\$160,517	\$1,113,988
Nonmajor	\$3,263,549	\$3,960,219
Total	\$7,661,031	\$30,200,926
Total Fund Balance as a Percentage of Expenditures	25.4%	



Governmental Funds
Balance Sheet

December 31, 2023



	Debt Service Fund		Special Revenue Fund		Total Governmental Funds
	General Fund	Storm Drain Fund	Refuse Fund	Nonmajor Funds	
Assets					
Cash and cash equivalents (Note 3)	\$ 3,736,225	\$ 1,478,948	\$ 522,286	\$ 3,519,079	\$ 9,256,538
Receivables:					
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Due from other governmental units	455,723	-	-	409,848	865,571
Service fee	-	1,035,185	-	-	1,035,185
Due from other funds (Note 5)	1,327,475	-	-	-	1,327,475
Inventories and prepaid items	157,109	-	-	11,010	168,119
Total assets	\$ 9,931,432	\$ 2,518,240	\$ 919,353	\$ 4,251,845	\$ 17,620,870
Liabilities					
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Accrued liabilities and other	813,873	16,622	12,054	34,940	877,489
Unearned revenue	-	-	-	54,880	54,880
Deferred Inflows of Resources					
Unavailable revenue	-	-	-	99,437	99,437
Property taxes levied for the following year	5,020,779	2,074,645	640,954	682,220	8,418,598
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Fund Balances					
Nonspendable:					
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Restricted:					
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Drain maintenance and debt service	-	426,973	-	266,411	693,384
Grants	-	-	-	141,036	141,036
Library	-	-	-	160,513	160,513
Drug enforcement	-	-	-	859	859
Opioid settlement	-	-	-	21,822	21,822
Public safety	-	-	-	79,970	79,970
Refuse	-	-	160,517	-	160,517
Unassigned	3,652,883	-	-	-	3,652,883
Total fund balances	3,809,992	426,973	160,517	3,263,549	7,661,031
Total liabilities, deferred inflows of resources, and fund balances	\$ 9,931,432	\$ 2,518,240	\$ 919,353	\$ 4,251,845	\$ 17,620,870

WHAT ARE GOVERNMENTAL FUNDS?

Include activities providing general governmental services.

Types of governmental funds:

- Special Revenue Funds
- Debt Service Funds
- Capital Projects Funds
- Permanent Funds



4.1 RATING AGENCIES

Importance of a Good Bond Rating

- Reflects strong financial management by the local government.
- Enables favorable borrowing conditions when needed.
- Strengthens the city's financial credibility.



4.2 TAX ABATEMENTS AGREEMENTS

According to the GASB (Governmental Accounting Standards Board) **Statement No. 77**, Governments are required to provide disclosure about tax abatements programs.

This is intended to make the financial impact of these abatement agreements transparent to the reader of financial statements.



4.3 FEDERAL AWARDS COVID-19

Federal Grants provided municipalities additional revenue to address economic distress from COVID-19.

Key Programs:

- **SLFRF (American Rescue Plan):** \$350B for state, local, and Tribal governments.
- **CARES Act (Coronavirus Relief Fund):** \$150B, focused on business and government support.



5. CANADIAN MFAS



Canadian Financial Statements:

Consolidated Financial Statements

- Consolidated Fund Assets and Liabilities
- Accumulated Surplus
- Accumulated Surplus Breakdown
- Budget vs Actual Revenue and Expenditures
- Accumulated Surplus and Net Financial Assets as a Percentage of Expenditures



Financial assets:	
Cash (note 5)	\$ 16,041,552
Taxes receivable (note 6)	3,466,196
Accounts receivable (note 6)	18,494,774
User charges receivable	1,595,431
Due from school boards	—
Inventories for resale	2,764,981
Investments (note 7)	87,181,185
	129,544,119
Financial liabilities:	
Accounts payable and accrued liabilities	44,826,558
Deferred revenue	7,745,016
Deferred revenue, obligatory reserve funds (note 8)	10,090,914
Future employment benefits (note 9)	49,885,379
Accrued landfill closure and post closure costs (note 11)	21,195,230
Net long-term liabilities (note 12)	47,146,944
	180,890,041
Net debt	(51,345,922)
Non-financial assets:	
Tangible capital assets (note 13)	486,018,289
Inventories for consumption	559,769
Prepaid expenses	1,897,999
Total non-financial assets	488,476,057
Commitments (note 16)	
Contingent liabilities (note 17)	
Accumulated surplus (Schedule 2)	\$ 437,130,135



<u>Date</u>	<u>Total Financial Assets</u>	<u>Cash and Investments</u>	<u>Total Liabilities</u>	<u>Asset to Liability Ratio</u>	<u>Net Financial Assets</u>
12/31/20	\$97,793,230	\$26,100,750	\$152,625,526	0.64	(\$54,832,296)
12/31/21	\$116,304,919	\$45,313,419	\$163,667,210	0.71	(\$47,362,291)
12/31/22	\$129,544,119	\$16,041,552	\$180,890,041	0.72	(\$51,345,922)



<u>Fiscal Year</u>	<u>Accumulated Surplus</u>
2020	\$396,457,803
2021	\$420,642,906
2022	\$437,130,135

<u>Fiscal Year</u>	<u>Net Financial Assets</u>	<u>Tangible Capital Assets</u>	<u>Inventory</u>	<u>Prepaid Expenses</u>	<u>Accumulated Surplus</u>
2020	(\$54,832,296)	\$449,078,110	\$455,986	\$1,756,003	\$396,457,803
2021	(\$47,362,291)	\$465,978,969	\$460,891	\$1,565,337	\$420,642,906
2022	(\$51,345,922)	\$486,018,289	\$559,769	\$1,897,999	\$437,130,135



<u>Fiscal Year</u>	<u>Consolidated Fund Revenue</u>			<u>Consolidated Fund Expenditures</u>		
	<u>Budget</u>	<u>Actual</u>	<u>Actual as % of Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Actual as % of Budget</u>
2020	\$198,379,971	\$198,680,198	100.2%	\$195,264,843	\$194,520,110	99.6%
2021	\$201,577,099	\$207,757,480	103.1%	\$198,324,806	\$201,614,932	101.7%
2022	\$211,590,410	\$226,591,211	107.1%	\$207,562,331	\$221,028,243	106.5%

Accumulated Surplus and Net Financial Assets as a Percent of Expenditures

<u>Fiscal Year</u>	<u>Accumulated Surplus</u>	<u>Net Financial Assets</u>	<u>Operating Expenditures</u>	<u>Accumulated Surplus as % of Expenditures</u>	<u>Net Financial Assets as % of Expenditures</u>
2020	\$396,457,803	(\$54,832,296)	\$194,520,110	>100%	n/a
2021	\$420,642,906	(\$47,362,291)	\$201,614,932	>100%	n/a
2022	\$437,130,135	(\$51,345,922)	\$221,028,243	>100%	n/a



6. REAL-WORLD EXAMPLES

- **MFA with negative trends (accrual accounting method)**
- **MFA with change in accounting method from accrual to modified cash basis**
- **Cash basis MFA**



MFA WITH NEGATIVE TRENDS

Balance Sheet - Governmental Fund

	General Fund
ASSETS	
Cash and cash equivalents	\$ 176,004
Investments, at fair value	303,836
Accounts receivable	531,614
Property tax receivable	480,808
Prepaid items	87,980
Investments - real estate held for resale	76,187
Total assets	\$ 1,656,429
LIABILITIES	
Accounts payable	\$ 462,772
Accrued liabilities	203,882
Due to other funds	535,821
Total liabilities	1,202,475
DEFERRED INFLOWS OF RESOURCES	
Unavailable property tax revenue	471,494
Unavailable intergovernmental revenue	153,748
Total deferred inflows of resources	625,242
FUND BALANCES	
Nonspendable	164,167
Restricted for fire department	9,082
Unassigned	(344,537)
Total fund balances	(171,288)
Total liabilities and fund balances	\$ 1,656,429



Historical General Fund Assets and Liabilities Trend

<u>Date</u>	<u>Total Assets</u>	<u>Unrestricted Cash and Investments</u>	<u>Total Liabilities</u>	<u>Asset to Liability Ratio</u>	<u>General Fund Balance</u>	<u>Unreserved Fund Balance</u>
6/30/17	\$2,521,148	\$2,210,267	\$259,257	9.72	\$2,261,891	\$2,261,891
6/30/18	\$1,189,788	\$697,338	\$599,281	1.99	\$590,507	\$590,507
6/30/19	\$938,366	\$412,640	\$438,625	2.14	\$499,741	\$217,858
6/30/20	\$1,939,349	\$1,173,642	\$574,359	3.38	\$1,364,990	\$1,100,487
6/30/21	\$2,263,431	\$1,172,998	\$1,087,147	2.08	\$1,176,284	\$1,063,952
6/30/22	\$1,989,902	\$285,280	\$1,156,166	1.72	\$833,736	\$642,995
6/30/23	\$1,656,429	\$479,840	\$1,827,717	0.91	(\$171,288)	(\$344,537)



General Fund Balance as a Percent of Expenditures, Plus Transfers

FY	<u>Total General Fund Balance</u>	<u>Unreserved Fund Balance</u>	<u>GAAP Basis General Fund Expenditures</u>	↓	<u>Total Fund Balance as % of Expenditures</u>	↓	<u>Unreserved Fund Balance as % of Expenditures</u>
17	\$2,261,891	\$2,261,891	\$4,743,183		47.7%		47.7%
18	\$590,507	\$590,507	\$6,314,052		9.4%		9.4%
19	\$499,741	\$217,858	\$6,127,836		8.2%		3.6%
20	\$1,364,990	\$1,100,487	\$5,450,021		25.0%		20.2%
21	\$1,176,284	\$1,063,952	\$6,804,301		17.3%		15.6%
22	\$833,736	\$642,995	\$7,269,002		11.5%		8.8%
23	(\$171,288)	(\$344,537)	\$10,411,463		N/A		N/A



MFA WITH CHANGE IN ACCOUNTING METHOD

	General Fund
ASSETS	
Cash and Cash Equivalents	\$2,746,791
Receivables	
Property Taxes	2,417,166
Ambulance	-
Miscellaneous	-
TOTAL ASSETS	\$ 5,163,957
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	
LIABILITIES	
Accounts Payable	\$ 119
Due to Pension	1,841
Payroll Liabilities	3,318
Total Liabilities	5,278
DEFERRED INFLOWS OF RESOURCES	
Unavailable Property Taxes	2,417,166
Total Deferred Inflows of Resources	2,417,166
Total Liabilities and Deferred Inflows of Resources	2,422,444
FUND BALANCES	
Restricted Fund Balance	
Special Revenues	-
Capital Projects	175,429
Unrestricted Fund Balance	
Assigned for Ambulance	-
Unassigned	2,566,084
Total Fund Balances	2,741,513

	General Fund
Assets	
Cash in Bank	\$ 29,761
Investments	2,555,329
Due from pension trust fund	-
Property tax receivable	-
Ambulance billings and receivable	-
Total Assets	\$ 2,585,090
Liabilities, Deferred Inflows of Resources, and Fund Balance	
Current Liabilities:	
Cash overdraft	\$ -
Due to pension trust fund	-
Payroll liabilities	1,542
Total Liabilities	1,542
Deferred Inflows of Resources	
Unavailable property taxes	-
Total Deferred Inflows of Resources	-
Total Liabilities and Deferred Inflows of Resources	1,542
Unassigned	
Unassigned	2,408,119
Assigned	-
Restricted	175,429
Total Fund Balances	2,583,548
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 2,585,090



Historical General Fund Assets and Liabilities Trend

<u>Date</u>	<u>Total Assets</u>	<u>Cash and Investments</u>	<u>Total Liabilities</u>	<u>Asset to Liability Ratio</u>	<u>General Fund Balance</u>	<u>Unreserved Fund Balance</u>
4/30/22*	\$5,163,957	\$2,746,791	\$2,422,444	2.13	\$2,741,513	\$2,566,084
4/30/23**	\$2,585,090	\$2,585,090	\$1,542	1676.45	\$2,583,548	\$2,408,119
4/30/24**	\$2,648,089	\$2,648,089	\$1,053	2514.80	\$2,647,036	\$2,471,607

**The FY22 annual financial report is based on the accrual basis of accounting*

*** In FY23-FY24, the annual financial report is based on the modified cash basis of accounting.*



CASH BASIS MFA

Annual Financial Report - 2023 Cash & Investments Combined Statement

	Local Fund Number	Local Fund Name	Beg Cash & Inv Bal Jan. 1, 2023	Receipts	Disbursement	End Cash & Inv Bal Dec. 31, 2023
Governmental Activities	101	GENERAL	\$299,867.11	\$13,580,957.81	\$12,982,301.58	\$898,523.34



<u>Date</u>	<u>General Fund Cash and Investments Balance</u>
12/31/2021	\$484,153
12/31/2022	\$299,867
12/31/2023	\$898,523

Cash & Investments as a Percent of Expenditures

<u>Fiscal Year</u>	<u>General Fund Cash and Investments Balance</u>	<u>Disbursements</u>	<u>General Fund Cash and Investments as a % of Disbursements</u>
2021	\$484,153	\$14,474,829	3.3%
2022	\$299,867	\$12,781,987	2.3%
2023	\$898,523	\$12,982,302	6.9%



7. HOW TO USE AN MFA - AUDIENCE

MFAs can be used for:

- External purposes - meetings with city leaders
- Internal purposes - meetings with your members
- Use report items to make specific arguments



7. HOW TO USE AN MFA

- MFAs assess a jurisdiction's **ability** to pay fire fighters
- Differs from **willingness** to pay for raises and benefits
- Relationships with city leaders matter a great deal
- Connect MFA's findings to City's budget priorities



8. HOW TO REQUEST AN MFA

➤ **Step 1:**

Email your **DVP** to initiate the MFA request.

➤ **Step 2:**

After DVP approval, the **Collective Bargaining Department** will:

Discuss next steps.

Review available financial reports and additional funds.

➤ **Timeline:**

Standard processing time: ~4 weeks.

For urgent needs: Notify your **DVP** immediately.



9. MOST FREQUENTLY ASKED QUESTIONS



- What are we supposed to do with the MFA?
- Can we share the MFA with City officials?
- Can we share the MFA with our members?
- Does the MFA indicate whether we can request additional funds from our City officials?
- The City claims that we cannot use the unreserved fund balance.
- How often should we request an MFA update?



10. WHAT'S COMING NEXT – VISUAL DASHBOARDS

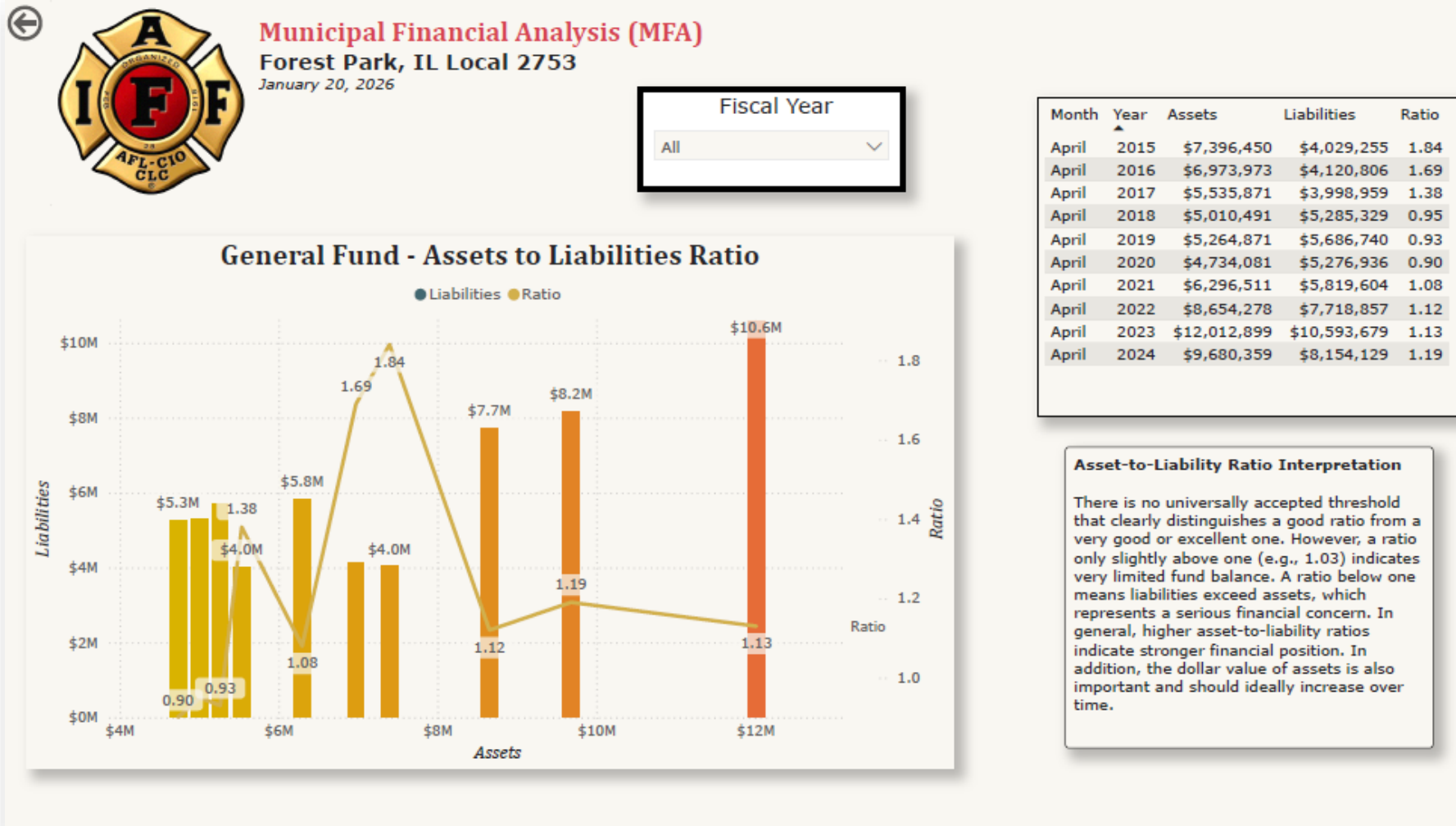
Our department is developing a new, more interactive MFA report using Power BI, a data visualization and business intelligence tool that allows users to explore data dynamically through interactive dashboards and charts.

This will allow locals to:

- Use parameters to select years, dates, and key variables.
- Customize the analysis based on their specific needs.
- Support more informed discussions and bargaining strategies.



VISUAL DASHBOARD – POWER BI



VISUAL DASHBOARD – POWER BI



Municipal Financial Analysis (MFA)
Forest Park, IL Local 2753
 January 20, 2026

Fiscal Year

All

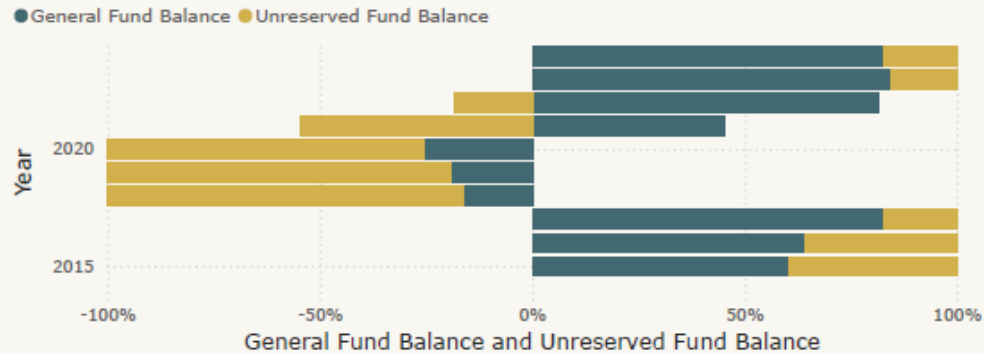
Unreserved Funds
 Unreserved funds include resources that are not legally restricted and may be used for operations, subject to governing approval:

- **Committed:** Funds set aside by formal action of the governing body for a specific purpose; use requires the same level of approval to change.
- **Assigned:** Funds intended for a specific purpose, as designated by the governing body or delegated authority.
- **Unassigned:** Funds available for any lawful purpose.

Unreserved Fund Balance as a percentage of General Fund

Date	General Fund Balance	Unreserved Fund Balance	Unreserved % of General Fund
4/30/2015	\$3,367,195.000	\$2,210,121.00	65.64%
4/30/2016	\$2,853,167.000	\$1,597,216.00	55.98%
4/30/2017	\$1,536,912.000	\$321,328.00	20.91%
4/30/2018	(\$274,838.000)	(\$1,437,666.00)	N/A
4/30/2019	(\$421,869.000)	(\$1,752,817.00)	N/A
4/30/2020	(\$542,855.000)	(\$1,596,384.00)	N/A
4/30/2021	\$476,907.000	(\$573,592.00)	N/A
4/30/2022	\$935,421.000	(\$211,613.00)	N/A
4/30/2023	\$1,419,220.000	\$263,078.00	18.54%
4/30/2024	\$1,526,230.000	\$320,136.00	20.98%

Unreserved Fund Balance



VISUAL DASHBOARD – POWER BI



Municipal Financial Analysis (MFA)
Forest Park, IL Local 2753
 January 20, 2026

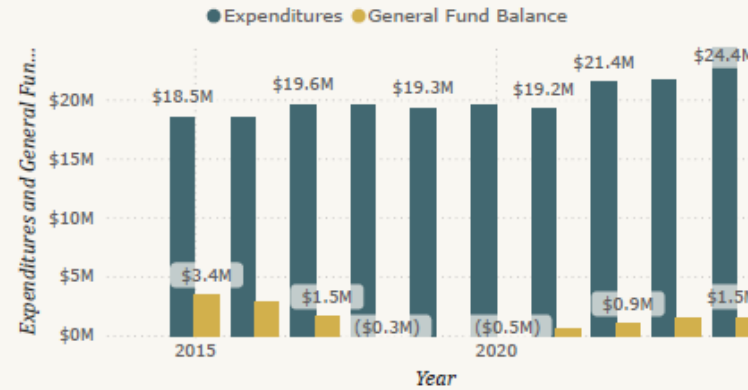
Fiscal Year

All

The Government Finance Officers Association (GFOA) states:

- "The adequacy of unrestricted fund balance in the general fund should be assessed based upon a government's own specific circumstances. Nevertheless, GFOA recommends, at a minimum, that general-purpose governments, regardless of size, maintain unrestricted fund balance in their general fund of no less than two months, or 16.67%, of regular general fund operating revenues or regular general fund operating expenditures."

Percentage of Expenditures



General Fund Balance as a percentage of Expenditures

Date	General Fund Balance	Expenditures	General Fund as a % of Expenditures	Unreserved as a % of Expenditures
4/30/2015	\$3,367,195.000	\$18,450,836	18.25%	11.98%
4/30/2016	\$2,853,167.000	\$18,415,676	15.49%	8.67%
4/30/2017	\$1,536,912.000	\$19,559,808	7.86%	1.64%
4/30/2018	(\$274,838.000)	\$19,527,630	N/A	N/A
4/30/2019	(\$421,869.000)	\$19,272,097	N/A	N/A
4/30/2020	(\$542,855.000)	\$19,490,642	N/A	N/A
4/30/2021	\$476,907.000	\$19,168,013	2.49%	N/A
4/30/2022	\$935,421.000	\$21,432,914	4.36%	N/A
4/30/2023	\$1,419,220.000	\$21,571,137	6.58%	1.22%
4/30/2024	\$1,526,230.000	\$24,447,769	6.24%	1.31%



VISUAL DASHBOARD – POWER BI



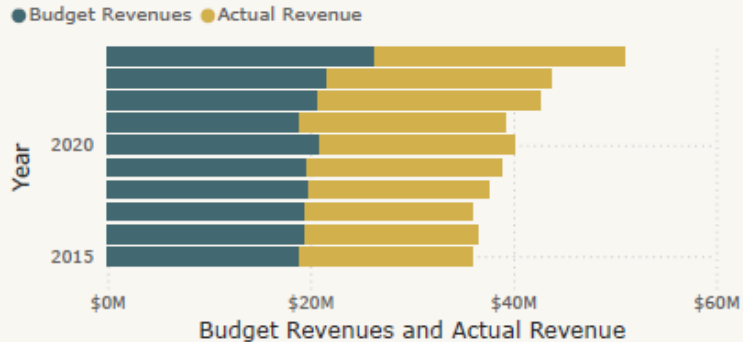
**Municipal Financial
Analysis (MFA)**
Forest Park, IL Local 2753
January 20, 2026

Fiscal Year
All

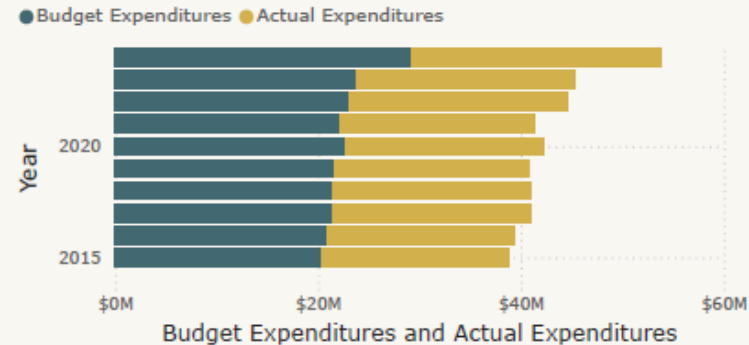
Year	Budget Revenues	Actual Revenue	Revenue Actual vs Budget %
2015	\$18,881,090	\$17,043,702	90.3%
2016	\$19,453,938	\$16,973,877	87.3%
2017	\$19,421,956	\$16,463,070	84.8%
2018	\$19,777,942	\$17,709,414	89.5%
2019	\$19,702,360	\$19,125,066	97.1%
2020	\$21,005,674	\$19,103,779	90.9%
2021	\$19,002,282	\$20,153,897	106.1%
2022	\$20,708,489	\$21,890,628	105.7%
2023	\$21,712,027	\$22,054,936	101.6%
2024	\$26,317,514	\$24,554,779	93.3%

Year	Budget Expenditures	Actual Expenditures	Expenditures Actual vs Budget %
2015	\$20,323,995	\$18,450,836	90.8%
2016	\$20,888,636	\$18,415,676	88.2%
2017	\$21,425,334	\$19,503,473	91.0%
2018	\$21,469,594	\$19,527,630	91.0%
2019	\$21,594,022	\$19,272,097	89.2%
2020	\$22,791,747	\$19,490,642	85.5%
2021	\$22,130,264	\$19,168,013	86.6%
2022	\$23,061,664	\$21,432,914	92.9%
2023	\$23,789,533	\$21,571,137	90.7%
2024	\$29,262,033	\$24,447,769	83.5%

Budget Vs Actual Revenues



Budget Vs Actual Expenditures



VISUAL DASHBOARD – POWER BI



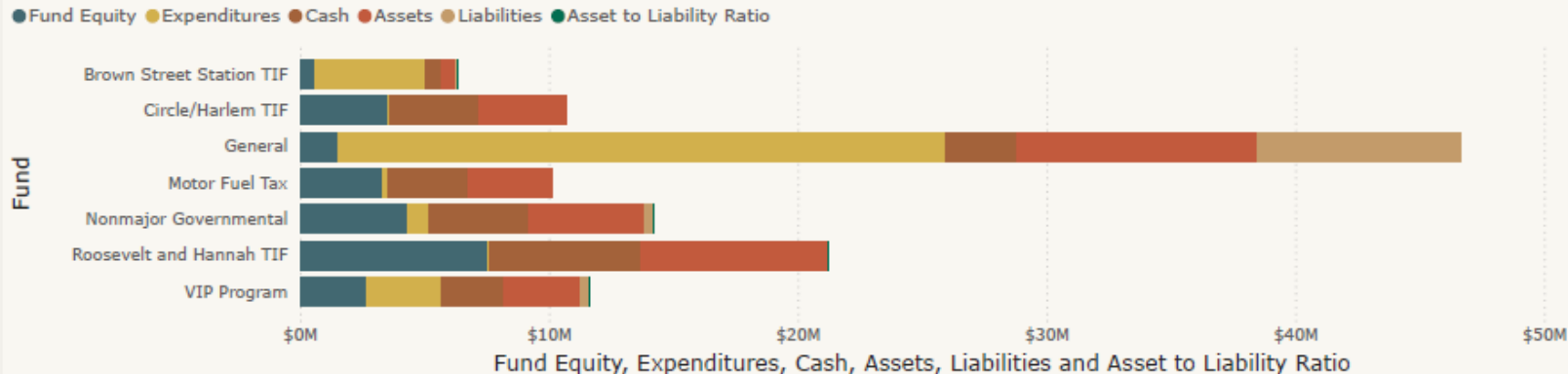
Municipal Financial Analysis (MFA) Forest Park, IL Local 2753 January 20, 2026

Fund
All

Other Governmental Funds
For the Other Governmental Funds, the primary objective is to ensure that there are no operating deficits and that fund balances remain positive. In addition, the fund balance as a percentage of expenditures should remain above the **16.67% threshold**, which is commonly used as a benchmark for adequate reserves.

Fund	Fund Equity	Expenditures	% of Expenditures	Cash	% of Cash	Assets	Liabilities	Asset to Liability Ratio
Brown Street Station TIF	\$575,925	\$4,468,268	12.89%	\$624,579	>100%	\$624,579	\$48,654	12.84
Circle/Harlem TIF	\$3,538,694	\$82,202	>100%	\$3,538,694	100.00%	\$3,538,694	\$0	0.00
General	\$1,526,230	\$24,447,769	6.24%	\$2,806,006	>100%	\$9,680,359	\$8,154,129	1.19
Motor Fuel Tax	\$3,339,201	\$208,848	>100%	\$3,237,518	96.95%	\$3,339,201	\$0	0.00
Nonmajor Governmental	\$4,347,196	\$834,423	>100%	\$4,047,533	93.11%	\$4,651,377	\$304,181	15.29
Roosevelt and Hannah TIF	\$7,543,358	\$88,121	>100%	\$6,049,081	80.19%	\$7,547,073	\$3,715	2,031.51
VIP Program	\$2,671,262	\$3,031,056	88.13%	\$2,473,241	92.59%	\$3,076,499	\$405,237	7.59
Total	\$23,541,866	\$33,160,687	70.99%	\$22,776,652	96.75%	\$32,457,782	\$8,915,916	3.64

Other Governmental Funds





INTERNATIONAL ASSOCIATION OF FIRE FIGHTERS

KEY TAKEAWAYS

WHAT IS A MUNICIPAL FINANCIAL ANALYSIS

ACCOUNTING METHODS

ANNUAL FINANCIAL REPORTS

KEY INDICATORS AND TRENDS

ADDITIONAL USEFUL DATA

HOW TO USE AN MFA

HOW TO REQUEST AN MFA



INTERNATIONAL ASSOCIATION OF FIRE FIGHTERS

WAGE COMPARISON AND RANK DIFFERENTIALS



March 29, 2026

INDEX OF PRESENTATION

- 1) What is a Wage Comparison Report
- 2) Which data we collect
- 3) Which data we analyze
 - Base Salary
 - Total Compensation
 - Cost per Hour
- 4) What is a Rank Differentials Report

WAGE COMPARISON PROJECTS

- Provide a summary of contract analyses based on a **list of Locals** selected by the requesting Local.
- Typically include **up to 7 comparables**, with exceptions possible upon DVP approval.
- The goal is to show where the requesting Local stands in relation to others, using data from contracts and salary surveys.



WAGE COMPARISON PROJECTS

- Wage Comparison reports include both **wage exhibits, summary of exhibits and a cover letter.**
- The wage comparison reports focus exclusively on the rank of **Firefighter (FF)** and they covers 7 points in time (Year 1, 6, 11, 16, 21, 20 yr avg and top step).



CONTRACT ANALYSIS/SALARY SURVEY ANALYSIS

														LOCAL 2760	Franklin, WI		
														CONTRACT DATES:	1/1/2024 - 12/31/2026		MC
														EFFECTIVE DATES:	1/1/2025 - 12/31/2025		5/5/25
YEAR	BASE SALARY	LONGEVITY PAY	SHIFT DIFFERENTIAL	UNIFORM ALLOWANCE	MAINTENANCE ALLOWANCE	HOLIDAY PAY	OTHER ALLOWANCE	TOTAL COMPENSATION	SCHEDULED HOURS	VACATION HOURS	HOLIDAY HOURS	PERSONAL HOURS	TOTAL HOURS WORKED	TOTAL COST PER HOUR WORKED			
1	\$66,348	\$0	\$0	\$503	\$0	\$7,109	\$0	\$73,960	2920	0	0	0	2920	\$25.33			
2	\$77,269	\$0	\$0	\$503	\$0	\$8,279	\$0	\$86,051	2920	144	0	0	2776	\$31.00			
3	\$79,936	\$0	\$0	\$503	\$0	\$8,565	\$0	\$89,003	2920	144	0	0	2776	\$32.06			
4	\$82,601	\$0	\$0	\$503	\$0	\$8,850	\$0	\$91,954	2920	144	0	0	2776	\$33.12			
5	\$91,029	\$0	\$0	\$503	\$0	\$9,753	\$0	\$101,285	2920	144	0	0	2776	\$36.49			
6	\$91,029	\$156	\$0	\$503	\$0	\$9,753	\$0	\$101,441	2920	144	0	0	2776	\$36.54			
7	\$91,029	\$156	\$0	\$503	\$0	\$9,753	\$0	\$101,441	2920	144	0	0	2776	\$36.54			
8	\$91,029	\$156	\$0	\$503	\$0	\$9,753	\$0	\$101,441	2920	216	0	0	2704	\$37.52			
9	\$91,029	\$156	\$0	\$503	\$0	\$9,753	\$0	\$101,441	2920	216	0	0	2704	\$37.52			
10	\$91,029	\$156	\$0	\$503	\$0	\$9,753	\$0	\$101,441	2920	216	0	0	2704	\$37.52			
11	\$91,029	\$324	\$0	\$503	\$0	\$9,753	\$0	\$101,609	2920	216	0	0	2704	\$37.58			
12	\$91,029	\$324	\$0	\$503	\$0	\$9,753	\$0	\$101,609	2920	216	0	0	2704	\$37.58			
13	\$91,029	\$324	\$0	\$503	\$0	\$9,753	\$0	\$101,609	2920	216	0	0	2704	\$37.58			
14	\$91,029	\$324	\$0	\$503	\$0	\$9,753	\$0	\$101,609	2920	288	0	0	2632	\$38.61			
15	\$91,029	\$324	\$0	\$503	\$0	\$9,753	\$0	\$101,609	2920	288	0	0	2632	\$38.61			
16	\$91,029	\$480	\$0	\$503	\$0	\$9,753	\$0	\$101,765	2920	288	0	0	2632	\$38.66			
17	\$91,029	\$480	\$0	\$503	\$0	\$9,753	\$0	\$101,765	2920	288	0	0	2632	\$38.66			
18	\$91,029	\$480	\$0	\$503	\$0	\$9,753	\$0	\$101,765	2920	288	0	0	2632	\$38.66			
19	\$91,029	\$480	\$0	\$503	\$0	\$9,753	\$0	\$101,765	2920	288	0	0	2632	\$38.66			
20	\$91,029	\$480	\$0	\$503	\$0	\$9,753	\$0	\$101,765	2920	288	0	0	2632	\$38.66			
21	\$91,029	\$636	\$0	\$503	\$0	\$9,753	\$0	\$101,921	2920	288	0	0	2632	\$38.72			
22	\$91,029	\$636	\$0	\$503	\$0	\$9,753	\$0	\$101,921	2920	288	0	0	2632	\$38.72			
23	\$91,029	\$636	\$0	\$503	\$0	\$9,753	\$0	\$101,921	2920	288	0	0	2632	\$38.72			
24	\$91,029	\$636	\$0	\$503	\$0	\$9,753	\$0	\$101,921	2920	288	0	0	2632	\$38.72			
25	\$91,029	\$636	\$0	\$503	\$0	\$9,753	\$0	\$101,921	2920	288	0	0	2632	\$38.72			
26	\$91,029	\$804	\$0	\$503	\$0	\$9,753	\$0	\$102,089	2920	288	0	0	2632	\$38.79			
27	\$91,029	\$804	\$0	\$503	\$0	\$9,753	\$0	\$102,089	2920	288	0	0	2632	\$38.79			
28	\$91,029	\$804	\$0	\$503	\$0	\$9,753	\$0	\$102,089	2920	288	0	0	2632	\$38.79			
29	\$91,029	\$804	\$0	\$503	\$0	\$9,753	\$0	\$102,089	2920	288	0	0	2632	\$38.79			
30	\$91,029	\$804	\$0	\$503	\$0	\$9,753	\$0	\$102,089	2920	288	0	0	2632	\$38.79			



CONTRACT ANALYSIS/SALARY SURVEY ANALYSIS

The main items analyzed in the contract analysis are :

- **Base Salary**

- **Total Compensation:** Broken down into base salary, longevity pay, shift differentials, uniform allowance, maintenance allowance, holiday pay, and other allowances (e.g., guaranteed FLSA pay, EMS, and paramedic incentive pay).

- **Cost Per Hour:** Total compensation divided by total hours worked (total hours worked are calculated by subtracting vacation, holiday, and personal hours from the scheduled hours.)



BASE SALARY

Year One Salary

- Earned upon completion of the first year of service (beginning in the 13th month), unless specified otherwise.
- Academy less than 12 months? Annualized amount is noted in the **Notes** section.

FY 25/26	Cola 3%	1.03										
	1	2	3	4	5	6	7	8	9	10	11	12
Firefighter (15.93	16.49	17.07	17.66	18.28	18.92	19.58	20.27	20.98	21.71	22.47	23.26
	46,519.189	48,147.361	49,832.519	51,576.657	53,381.84	55,250.204	57,183.961	59,185.4	61,256.889	63,400.88	65,619.911	67,916.608

Base Salary- FFs start at Step 1 and move to Step 2 after 6 months and increase one step each anniversary date until they reach Step 12. Step 1 salary annualized as \$46,519.189. Ardmore, OK



BASE SALARY

Min/Max Pay Scale

- Confirm step progression percentage with Local.
- Verify top-out year of service for firefighters.

Firefighter EMT / Firefighter Paramedic		
(48 hour)		
	Hourly	Annualized
Minimum	\$19.83	\$49,495.68
Maximum	\$30.74	\$76,727.04

Base Salary - Min/Max: \$20.33/\$31.33 hr. 4% step progression for now but negotiable - verified by LP Seithel on 11/22/24. Osceola County, FL



BASE SALARY

Pay Grades

- Check if additional certification is required.
- Confirm majority of firefighters advance to higher pay grade.

JCN		CLASSIFICATION		Bargaining Group		SALARY STEPS					
				1	2	3	4	5			
3110**	FIRE RECRUIT	FIRE		-	-	-	-	4,950			Monthly
				-	-	-	-	20.40			Hourly
3120**	FIREFIGHTER I	FIRE		-	-	-	-	5,491			Monthly
				-	-	-	-	22.63			Hourly
3130**	FIREFIGHTER II	FIRE		-	-	-	-	8,382			Monthly
				-	-	-	-	34.54			Hourly

Base Salary: Recruits have 12 months to reach Firefighter I, and 24 months to reach Firefighter II from date of hire per VP Geyer 7/21/23. Yuba City, CA



BASE SALARY

Hourly Rate Calculation

- Divide annual salary by hours worked (refer to **Hours of Work** section).

Occup. Code, Range, & Classification	Steps	Annual Work Hours	Hourly	Bi-Weekly	Monthly	Annual
RANGE 01 Occup. Code 3000 FIREFIGHTER	1	2,588	\$ 32.0862	\$ 3,193.81	\$ 6,919.93	\$ 83,039.05
	2	2,588	\$ 34.6503	\$ 3,449.04	\$ 7,472.92	\$ 89,675.00
	3	2,588	\$ 37.4193	\$ 3,724.66	\$ 8,070.09	\$ 96,841.24
	4	2,588	\$ 40.4097	\$ 4,022.32	\$ 8,715.02	\$ 104,580.21
	5	2,588	\$ 43.6389	\$ 4,343.75	\$ 9,411.46	\$ 112,937.56

Port Angeles, WA



LONGEVITY PAY

- Refers to the additional percentage of base salary earned per year according to the length of service;
- Longevity pay starts at the completion of the year of service stated in the contract;
- May be expressed as either a fixed dollar amount or a percentage of base salary.

Longevity	
5 years of service:	1%
10 years of service:	2.5%
15 years of service:	3.5%
20 years of service:	4%
25 years of service:	4.5%
30 years of service:	5%



SHIFT DIFFERENTIALS

- Additional pay may be assigned for night or shift work.
- Probability formula applied if required.

NIGHT DIFFERENTIAL

All employees whose regularly assigned group works on a night tour of duty shall receive additional compensation at a weekly rate of 3.5% of the base salary of a top step fire fighter (3.75% effective 1/1/14 and 4.0% effective 1/1/15).

SHIFT DIFFERENTIAL

For the term of this agreement, employees required to work other than the day shift shall be paid an additional fifty cents (\$.50) per hour.

Weekend Premium Pay: In addition to all other compensation provided, employees assigned to shifts on Sunday shall receive a shift differential of twelve dollars (\$12).



UNIFORM AND MAINTENANCE ALLOWANCE

- Included unless provided by the employer as a credit and therefore cannot be cashed by the Employee. Check if Year One FFs receive uniform allowance or not.

UNIFORMS

SECTION 1. Bargaining Unit members will be allowed to select any number or arrangement of uniform articles from a menu of department approved items, up to an allowed amount of \$ 350.00 per fiscal year. The City agrees to continue its practice of furnishing uniforms for newly-hired bargaining unit employees to include three (3) dress shirts, three (3) uniform pants and four (4) tee-shirts and shoes and a jacket.

Pensacola, FL



HOLIDAY PAY

Holiday Pay Variations

- Firefighters (FFs) may receive either straight time pay or one and a half times pay, regardless of whether they work on the holiday.
- Holiday pay can differ based on:
 - **Working the Holiday:** FFs receive holiday pay if they work.
 - **Not Working the Holiday:** FFs may receive a different amount if they do not work, calculated using a probability formula.



HOLIDAY PAY

1. Holidays

a. All holidays enumerated below, occurring during the term of the contract, shall be paid to all members of the Association, regardless of whether they were actually on duty during said holidays.

New Year's Day	Columbus Day
President's Day	Veterans Day
Good Friday	Thanksgiving Day
Memorial Day	Day after Thanksgiving
Juneteenth	One-half Day on Christmas Eve
Independence Day	Christmas
Labor Day	
Martin Luther King Day	

b. Payments for holidays for the calendar year, shall be made prior to Christmas Day of current calendar year. For each contract, the holiday pay shall include all holidays enumerated above.

c. If a member of the Association is employed for less than a full holiday period from January 1st to December 31st, the member shall be paid for only those holidays occurring during their employment.

d. **Holiday pay.** The pay for holidays will be based on a twelve (12) hour day.



HOLIDAY PAY FORMULAS

Without probability

12 holidays. **Whether worked or not**, receive half-time for eight hours each holiday. Hourly rate is base divided by 2912.

Probability

If work the holiday

Holiday Pay - 10 holidays, 8 hours of straight time pay each. **If work**, receive additional 8 hours of straight time pay. Hourly rate is base divided by 2912.

If don't work the holiday

Holiday Pay - 11 holidays. If work, receive additional double time pay for all hours worked. **If don't work**, receive additional straight time pay.



OTHER ALLOWANCE – GUARANTEED FLSA PAY

The Fair Labor Standards Act of 1938 29 U.S.C. § 203 is a United States labor law that creates the right to a minimum wage, and "time-and-a-half" overtime pay when people work over forty hours a week.

The 29 USC 207k section of the FLSA creates a partial-exemption from the 40-hour requirement for qualifying firefighters and law-enforcement personnel. To qualify for the 207k exemption, firefighters must meet the definition of an employee engaged in fire protection activities. **Qualifying personnel can work up to 53 hours per week, or up to 212 hours in a 28-day work period, before overtime is required.**



OTHER ALLOWANCE – GUARANTEED FLSA PAY

The 7k exemption is only for those who perform firefighting duties. As EMS-only personnel, they would get OT for anything over 40 hours per week

Guaranteed pay means that vacation, personal day, sick and holiday time off, injury, bereavement, jury, etc. are counted as hours worked for computing overtime.

When calculating guaranteed FLSA pay, remember to add **longevity pay and EMT/Paramedic incentive pay** to the calculation of hourly rate.



OTHER ALLOWANCE – GUARANTEED FLSA PAY

2.1 FAIR LABOR STANDARDS ACT PROVISION

Hours worked in excess of 204 in any 27-day duty cycle shall be considered overtime in accordance with the Fair Labor Standards Act. Only actual hours worked will be considered for purposes of FLSA regular rate overtime. This section does not affect management's inherent right to direct the work of the employee and to control the number of hours worked.

Effective upon transition to a "48-96" work schedule as described in Section 9.2.5, the above provision is replaced with the following: Hours worked in excess of 182 in any 24 day duty cycle shall be considered overtime in accordance with the Fair Labor Standards Act. **Only actual hours worked will be considered for purposes of FLSA regular rate overtime.** This section does not affect management's inherent right to direct the work of the employee and to control the number of hours worked.



OTHER ALLOWANCE – GUARANTEED FLSA PAY

ARTICLE 10. FAIR LABOR STANDARDS ACT/PAID LEAVE COUNTED AS HOURS WORKED

Any 48/96 hours employee required to work more than 96 hours during the employees scheduled 12-day work period shall be paid at the rate of one and one-half (1 ½) times his/her regular rate of pay for said additional hours, however, all other hours shall be paid pursuant to the provisions of the FLSA or in accordance with any applicable section of this Agreement.

Sick hours shall not be counted as hours worked for the purpose of calculating overtime.

Vacation days shall not be counted as hours worked for the purpose of calculating overtime.



OTHER ALLOWANCE – EMT AND PARAMEDIC INCENTIVE PAY

Certification Requirements for Firefighters (FFs)

- FFs may need specific certifications as a condition of employment.
- Incentive pay may be provided based on certification.

C. Certification Pay:

1. Florida State Emergency Medical Certification (EMT)

Bargaining unit members who possess a valid Florida State Emergency Medical Certification and a valid Florida State Firefighter Certification shall be paid at a rate of five percent (5%) above their straight time base rate of pay.

2. Dual Certification Pay:

Bargaining unit members who possess a valid Florida State Paramedic Certification and a valid Florida State Firefighter certification shall be paid at a rate of twelve and one-half (12.5%) percent (inclusive of EMT pay) above their straight time base rate of pay except as indicated in Article 23 (A).

Example - Broward County, All hires after 1/1/03 must maintain Paramedic Certification and Florida State FF certification. Dual certification pay equals 12.5% of base pay.



OTHER ALLOWANCE – FOOD ALLOWANCE AND OTHER INCENTIVES

- The Other Allowance column may include food allowance or other specific allowances that do not fall under the uniform allowance category

FOOD ALLOWANCE

Article 43

The Employer shall grant each Employee a food allowance at the rate of no less than \$250 annually, made payable the first payday in December.



HOURS OF WORK

Scheduled Hours Calculation

- Calculated by dividing 365 days by 7 days per week. Result multiplied by scheduled hours.
- Provides a detailed calculation.
- Consistent with scheduled hours in wage exhibits.

Base Salary Calculation

- Hours multiplied by hourly rate differs slightly.
- Based on weekly scheduled hours multiplied by a rounded 52-week period.
- Aligns with salary plan calculations typically provided by the Locals.



HOURS OF WORK

56 hours of work	$=(365/7)*56$ 2920 (2912 for calculating base salary)
53 hours of work	$=(365/7)*53$ 2764 (2756 for calculating base salary)
48 hours of work	$=(365/7)*48$ 2503 (2496 for calculating base salary)
42 hours of work	$=(365/7)*42$ 2190 (2184 for calculating base salary)



LEAVE HOURS AND PERSONAL HOURS

- **Leave Hours Structure**

- Often two-tiered based on the year of hiring.

- **Leave accrual progression**

- Detailed in the contract.
- Specified in the Employee Handbook.
- Leave hours classified as "Paid Time Off" are inclusive of vacation and sick.

ARTICLE 36 - VACATION LEAVE

A. Vacation time for employees shall be accrued according to the following schedule:

Completed Years of Service	Hours Accrued Semi-Monthly	Hours (Shifts) Accrued Annually	Maximum Hours Accrual/Year (Maximum Payout)
Less than 4	4.7	112.8 (4.7)	336
4 but less than 9	5.6	134.4 (5.6)	470.4
9 but less than 14	7.0	168.0 (7.0)	504
14 or more	9.33	223.9 (9.33)	560

Eligibility for higher vacation accrual rates shall be based on the employee's anniversary date (date of regular employment), i.e., at the end of employee's 4th, 9th and 14th year of City service.

VACATION ACCRUAL SHIFT			
Years of Service	Leave Accrual by Shifts *per Year	Hours Accrued Annually	Monthly Hourly Accrual Rate
0 to 5 years	8.0	192	16
6 to 10 years	9.0	216	18
11 to 15 years	10.0	240	20
16 to 20 years	11.0	264	22
20 or more years	12.0	288	24
*One Shift=twenty-four (24) hours, Maximum vacation accrual is 360 hours or 15 shifts.			



HOLIDAY HOURS

Holiday Hours and Pay

- Employers may provide holiday hours instead of, or in addition to, holiday pay.
- If the City allows shift employees to cash out holiday hours, we consider those hours as holiday pay for the database.
- Use of probability formula may be necessary if employees need to work the holiday to obtain holiday hours.



HOLIDAY HOURS

In recognition of the above-mentioned holidays, twenty-four (24) hour shift employees shall receive one hundred and forty-four (144) hours of holiday time off to be scheduled in accordance with vacation scheduling procedures, sold back, or a combination thereof. Employees may elect to sell back up to seventy-two (72) holiday hours in June and any remaining holiday hours in November, up to a total of one hundred and forty-four (144) hours. Employees shall notify the Employer by December 1st how many shifts they will elect to sell back in the following year. The payout shall occur on the last pay period of June and the last pay period of November.



HOLIDAY HOURS – PROBABILITY FORMULA

Section 4. Members of the bargaining unit shall receive (4) four shifts of holiday leave for half of holidays worked to be received on July 1st of each new fiscal year that may be utilized at any time with approval of the Fire Chief or his designee, as well as one holiday check for three (3) holidays (48) hours of OT, received on Dec 1st of each fiscal year. The Holiday leave shall be in addition to any vacation time said bargaining unit has earned according the scale provided in Article XXIII.

Holidays hours - If work 6 holidays, receive 4 shifts of holiday time per holiday. Vinita, OK



HOLIDAY HOURS – PROBABILITY FORMULA

- B. Observance of Holidays Falling on an Employee's Day Off: Any employee of the State of Montana or any county or city thereof, who is scheduled for a day off on a day which is observed as a legal holiday, except Sunday, shall be entitled to receive a day off either on the day preceding or the day following the holiday, whichever allows a day off in addition to the employees regularly scheduled day off. Also refer to Attorney General's Opinion given July 6, 1977. Those firefighters on their day off on any holiday earn eight hours of time off in lieu of taking the holiday off. There are seven combat shift fire fighters off on each of the ten holidays agreed to herein. This is seventy, eight hour days, and it is agreed to divide this time evenly amongst the thirteen people working combat shifts. This is to be added to each fire fighter's vacation account as four additional hours per month.



PERSONAL HOURS

Personal Hours

- Can be used for any personal reasons. May include specific types of leave, such as birthday leave or wellness leave.

ARTICLE 13

PERSONAL LEAVE

13.1 ACCRUAL OF PERSONAL LEAVE

Officers in the employment of the CITY on March 1 of each fiscal year shall be credited with the following personal leave:

A. 24-HOUR PER DAY OFFICERS

Officers on a twenty-four (24) hour on/forty-eight (48) hour off work week schedule shall be credited with twenty-four (24) hours of personal leave.



TOTAL HOURS WORKED

Total Hours Worked Calculation

Total Hours Worked = Schedule Hours - Leave hours - Holiday hours - Personal hours.

- Used to calculate:
 - Holiday pay



GENERAL RULES

•Two-Tiered Clauses in Contracts

Applicable to firefighters (FFs) based on their date of hire.

Potential differences may include:

- **Pay Scales:** Varying rates for FFs hired before or after a certain date.
- **Longevity Pay:** Different percentages or amounts based on hire date.
- **Leave Accrual Hours:** Variations in leave hours earned according to the year of hiring.

•Salary survey for Locals that operate within States without public employees Collective Bargaining



WAGE EXHIBITS (YEAR ONE)

L0400

Fond du Lac, WI

Effective Date: 1/1/2025

Compensation Comparison for Year 1 of Service

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Jurisdiction	Effective Date	Base Salary	Longevity Pay	Shift Differential	Uniform Allowance	Maint. Allowance	Holiday Pay	Other Allowance	Total Compensation	Scheduled Hours	Leave Hours	Holiday Hours	Personal Hours	Total Hours Worked	Cost Per Hour
Brookfield	01/01/25	\$69,688	\$0	\$0	\$700	\$0	\$0	\$1,500	\$71,888	2,920	144	192	0	2,584	\$27.82
Franklin	01/01/25	\$66,348	\$0	\$0	\$503	\$0	\$7,109	\$0	\$73,960	2,920	0	0	0	2,920	\$25.33
Greenfield	01/13/25	\$63,518	\$0	\$0	\$750	\$0	\$0	\$898	\$65,166	2,920	0	264	0	2,656	\$24.54
Oshkosh	01/01/23	\$55,669	\$0	\$0	\$65	\$0	\$2,753	\$2,227	\$60,714	2,920	144	24	0	2,752	\$22.06
Sheboygan	01/01/23	\$50,436	\$0	\$0	\$525	\$0	\$2,976	\$0	\$53,937	2,920	168	0	0	2,752	\$19.60
Wauwatosa	01/01/23	\$53,184	\$0	\$0	\$0	\$0	\$2,444	\$0	\$55,628	2,920	132	156	0	2,632	\$21.14
Average		\$59,807							\$63,548						\$23.42
Fond du Lac	01/01/25	\$60,311	\$0	\$0	\$0	\$0	\$2,796	\$0	\$63,107	2,920	0	48	0	2,872	\$21.97
Fond du Lac's Lag		-0.8%							-.7%						6.6%



WAGE EXHIBITS (TOP STEP)

L0400

Fond du Lac, WI

Effective Date: 1/1/2025

Compensation Comparison for Maximum Base Salary

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Jurisdiction	Effective Date	Year	Base Salary	Longevity Pay	Shift Differential	Uniform Allowance	Maint. Allowance	Holiday Pay	Other Allowance	Total Compensation	Scheduled Hours	Leave Hours	Holiday Hours	Personal Hours	Total Hours Worked	Cost Per Hour
Brookfield	01/01/25	7	\$101,478	\$0	\$0	\$700	\$0	\$0	\$1,500	\$103,678	2,920	144	192	0	2,584	\$40.12
Franklin	01/01/25	5	\$91,029	\$0	\$0	\$503	\$0	\$9,753	\$0	\$101,285	2,920	144	0	0	2,776	\$36.49
Greenfield	01/13/25	7	\$89,793	\$72	\$0	\$750	\$0	\$0	\$898	\$91,513	2,920	216	264	0	2,440	\$37.51
Oshkosh	01/01/23	5	\$79,175	\$0	\$0	\$65	\$0	\$3,915	\$3,167	\$86,322	2,920	144	24	0	2,752	\$31.37
Sheboygan	01/01/23	7	\$76,421	\$0	\$0	\$425	\$0	\$4,509	\$0	\$81,355	2,920	240	0	0	2,680	\$30.36
Wauwatosa	01/01/23	5	\$84,335	\$0	\$0	\$0	\$0	\$4,861	\$0	\$89,196	2,920	132	156	0	2,632	\$33.89
Average			\$87,038							\$92,224						\$34.96
Fond du Lac	01/01/25	16	\$86,807	\$0	\$0	\$0	\$0	\$4,024	\$0	\$90,831	2,920	288	48	0	2,584	\$35.15
Fond du Lac's Lag			.3%							1.5%						-.6%



SUMMARY OF EXHIBITS

Jurisdiction	ST	Latest Effective Date Starts	Latest Effective Date Expires
<i>Brookfield</i>	WI	01/01/25	12/31/25
<i>Fond du Lac</i>	WI	01/01/25	12/31/25
<i>Franklin</i>	WI	01/01/25	12/31/25
<i>Greenfield</i>	WI	01/13/25	01/11/26
<i>Oshkosh *</i>	WI	01/01/23	12/31/23
<i>Sheboygan *</i>	WI	01/01/23	12/31/23
<i>Wauwatosa *</i>	WI	01/01/23	12/31/23

*Local still working under expired contract

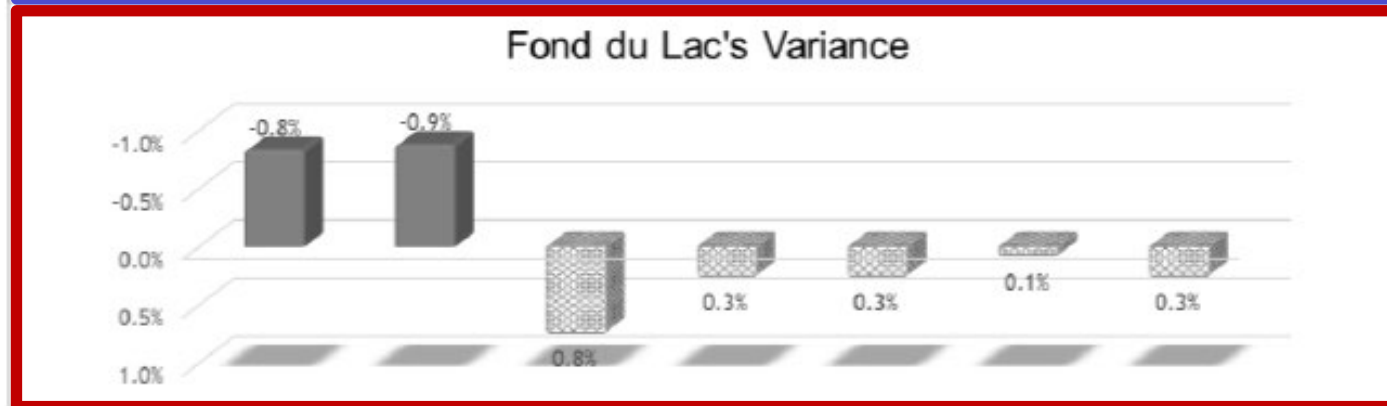
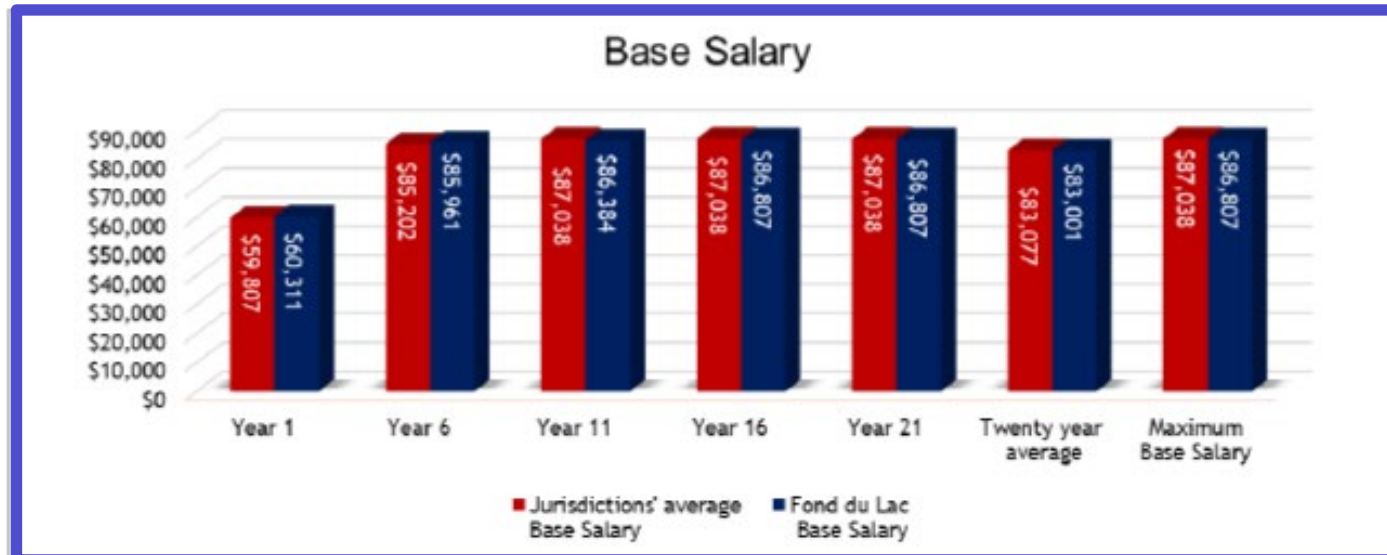


SUMMARY OF EXHIBITS

Base Salary							
	<i>Year 1</i>	<i>Year 6</i>	<i>Year 11</i>	<i>Year 16</i>	<i>Year 21</i>	<i>Twenty year average</i>	<i>Maximum Base Salary</i>
<i>Jurisdictions' average Base Salary</i>	\$59,807	\$85,202	\$87,038	\$87,038	\$87,038	\$83,077	\$87,038
<i>Fond du Lac Base Salary</i>	\$60,311	\$85,961	\$86,384	\$86,807	\$86,807	\$83,001	\$86,807
<i>Fond du Lac's Variance</i>	-0.8%	-0.9%	0.8%	0.3%	0.3%	0.1%	0.3%



SUMMARY OF EXHIBITS

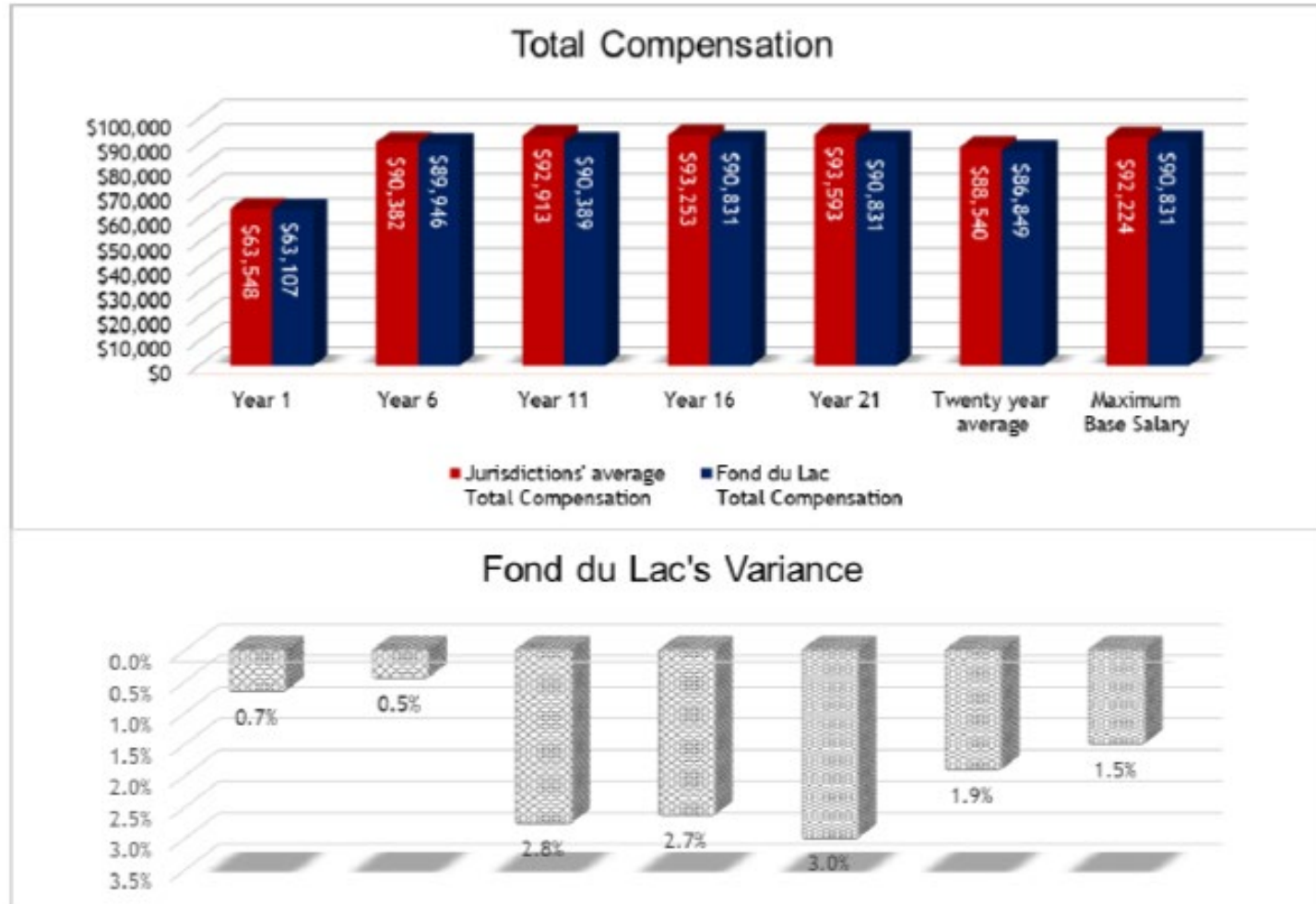


SUMMARY OF EXHIBITS

Total Compensation							
	<i>Year 1</i>	<i>Year 6</i>	<i>Year 11</i>	<i>Year 16</i>	<i>Year 21</i>	<i>Twenty year average</i>	<i>Maximum Base Salary</i>
<i>Jurisdictions' average Total Compensation</i>	\$63,548	\$90,382	\$92,913	\$93,253	\$93,593	\$88,540	\$92,224
<i>Fond du Lac Total Compensation</i>	\$63,107	\$89,946	\$90,389	\$90,831	\$90,831	\$86,849	\$90,831
<i>Fond du Lac's Variance</i>	0.7%	0.5%	2.8%	2.7%	3.0%	1.9%	1.5%



SUMMARY OF EXHIBITS

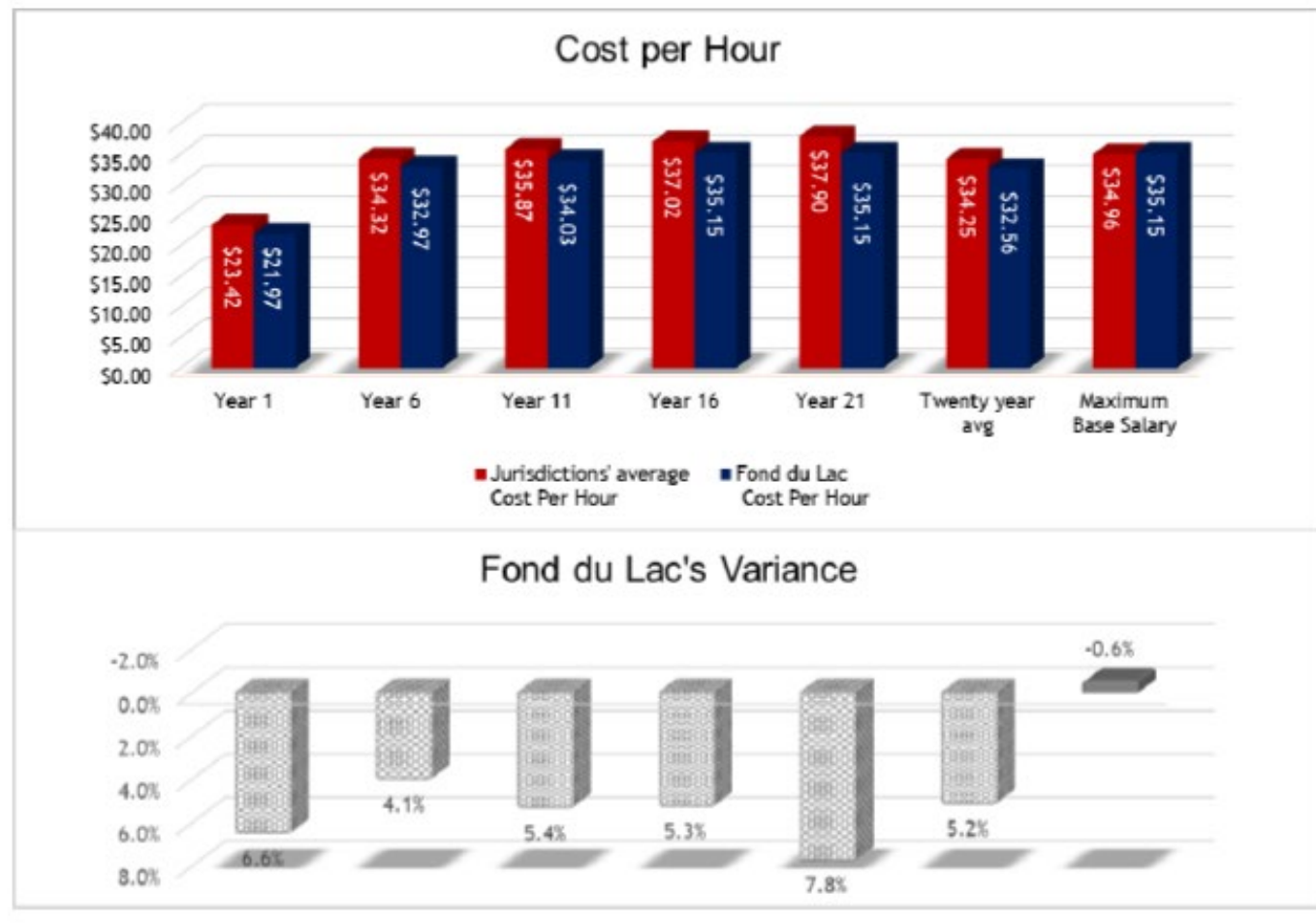


SUMMARY OF EXHIBITS

Cost per Hour							
	<i>Year 1</i>	<i>Year 6</i>	<i>Year 11</i>	<i>Year 16</i>	<i>Year 21</i>	<i>Twenty year avg</i>	<i>Maximum Base Salary</i>
<i>Jurisdictions' average Cost Per Hour</i>	\$23.42	\$34.32	\$35.87	\$37.02	\$37.90	\$34.25	\$34.96
<i>Fond du Lac Cost Per Hour</i>	\$21.97	\$32.97	\$34.03	\$35.15	\$35.15	\$32.56	\$35.15
<i>Fond du Lac's Variance</i>	6.6%	4.1%	5.4%	5.3%	7.8%	5.2%	-0.6%



SUMMARY OF EXHIBITS



RANK DIFFERENTIALS

Includes **Year One** and **Top Step base salaries** for all ranks covered in the contracts.

Base salary **excludes** longevity, incentive/specialty pay, and guaranteed FLSA or overtime pay.

Salaries are drawn directly from **CBA salary schedules** to ensure consistency and comparability.

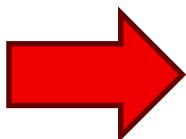
Purpose

To assess the wage lag between the requesting local and the selected comparables. To evaluate how compensation progresses by rank, typically in conjunction with the Wage Comparison Report.



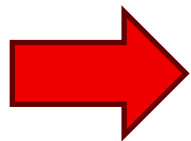
RANK DIFFERENTIALS – FIREFIGHTER RANK

<u>Jurisdiction</u>	<u>State</u>	<u>Local #</u>	<u>Latest Effective Date Starts</u>	<u>Latest Effective Date Expires</u>	<u>Hours of Work</u>	<u>Firefighter (start)</u>		<u>Firefighter (max)</u>
Ardmore	OK	L1881	07/01/25	06/30/26	2920	\$48,147	[1]	\$67,917
Del City	OK	L2171	07/01/25	06/30/26	2920	\$47,932		\$65,316
Duncan	OK	L2929	01/01/25	12/31/25	2756	\$44,361		\$44,361
Durant	OK	L3061	07/01/25	06/30/26	2920	\$51,600		\$59,212
Mustang	OK	L4383	07/01/25	06/30/26	2920	\$48,170	[11]	\$73,934
Sapulpa	OK	L0194	07/01/25	06/30/26	2920	\$42,610	[14]	\$60,807
Shawnee	OK	L0206	07/01/25	06/30/26	2920	\$49,880		\$60,352
Stillwater	OK	L2095	07/01/25	06/30/26	2920	\$54,618	[19]	\$57,978
Average						\$48,415		\$61,234
Ponca City	OK	L2479	07/01/25	06/30/26	2607	\$47,203	[24] [25]	\$58,532
Ponca City's Lag						2.6%		4.6%



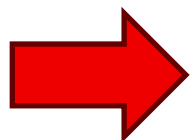
RANK DIFFERENTIALS – DRIVER/ENGINEER RANK

<u>Jurisdiction</u>	<u>State</u>	<u>Local #</u>	<u>Latest Effective Date Starts</u>	<u>Latest Effective Date Expires</u>	<u>Hours of Work</u>	<u>Driver/Engineer (start)</u>	<u>Driver/Engineer (max)</u>
Ardmore	OK	L1881	07/01/25	06/30/26	2920	\$56,310	\$82,211
Del City	OK	L2171	07/01/25	06/30/26	2920	\$55,153 [3]	\$79,643
Duncan	OK	L2929	01/01/25	12/31/25	2756	\$48,905 [6]	\$53,940
Durant	OK	L3061	07/01/25	06/30/26	2920	\$63,392 [9]	\$80,652
Mustang	OK	L4383	07/01/25	06/30/26	2920	\$58,346 [12]	\$88,181
Sapulpa	OK	L0194	07/01/25	06/30/26	2920	\$51,211 [15]	\$68,824
Shawnee	OK	L0206	07/01/25	06/30/26	2920	\$59,280 [17]	\$73,243
Stillwater	OK	L2095	07/01/25	06/30/26	2920	\$68,655 [20]	\$84,492
Average						\$57,657	\$76,398
Ponca City	OK	L2479	07/01/25	06/30/26	2607	\$64,321	\$66,240
Ponca City's Lag						-10.4%	15.3%



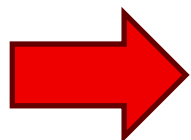
RANK DIFFERENTIALS – LIEUTENANT RANK

<u>Jurisdiction</u>	<u>State</u>	<u>Local #</u>	<u>Latest Effective Date Starts</u>	<u>Latest Effective Date Expires</u>	<u>Hours of Work</u>	<u>Lieutenant (start)</u>	<u>Lieutenant (max)</u>
Ardmore	OK	L1881	07/01/25	06/30/26	2920	--	--
Del City	OK	L2171	07/01/25	06/30/26	2920	\$64,938 [4]	\$89,486
Duncan	OK	L2929	01/01/25	12/31/25	2756	\$57,587 [7]	\$63,548
Durant	OK	L3061	07/01/25	06/30/26	2920	--	--
Mustang	OK	L4383	07/01/25	06/30/26	2920	\$84,913	\$93,335
Sapulpa	OK	L0194	07/01/25	06/30/26	2920	\$51,211 [15]	\$68,824
Shawnee	OK	L0206	07/01/25	06/30/26	2920	\$73,855	\$86,900
Stillwater	OK	L2095	07/01/25	06/30/26	2920	\$88,721 [21]	\$94,240
Average						\$70,204	\$82,722
Ponca City	OK	L2479	07/01/25	06/30/26	2607	\$68,468	\$68,468
Ponca City's Lag						2.5%	20.8%



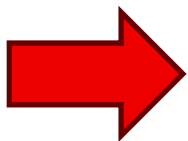
RANK DIFFERENTIALS – CAPTAIN RANK

<u>Jurisdiction</u>	<u>State</u>	<u>Local #</u>	<u>Latest Effective Date Starts</u>	<u>Latest Effective Date Expires</u>	<u>Hours of Work</u>	<u>Captain (start)</u>	<u>Captain (max)</u>
Ardmore	OK	L1881	07/01/25	06/30/26	2920	\$63,910	\$93,306
Del City	OK	L2171	07/01/25	06/30/26	2920	\$74,314	\$107,307
Duncan	OK	L2929	01/01/25	12/31/25	2756	\$66,731	\$73,618
Durant	OK	L3061	07/01/25	06/30/26	2920	\$76,057	\$93,541
Mustang	OK	L4383	07/01/25	06/30/26	2920	\$89,851	\$100,719
Sapulpa	OK	L0194	07/01/25	06/30/26	2920	\$60,205	\$78,554
Shawnee	OK	L0206	07/01/25	06/30/26	2920	\$79,643	\$93,636
Stillwater	OK	L2095	07/01/25	06/30/26	2920	\$99,879 [22]	\$105,907
Average						\$76,324	\$93,324
Ponca City	OK	L2479	07/01/25	06/30/26	2607	\$76,528	\$76,528
Ponca City's Lag						-0.3%	21.9%



RANK DIFFERENTIALS – BATTALION CHIEF RANK

<u>Jurisdiction</u>	<u>State</u>	<u>Local #</u>	<u>Latest Effective Date Starts</u>	<u>Latest Effective Date Expires</u>	<u>Hours of Work</u>	<u>Assistant Chief (start)</u>		<u>Assistant Chief (max)</u>
Ardmore	OK	L1881	07/01/25	06/30/26	2920	\$71,895	[2]	\$104,965
Del City	OK	L2171	07/01/25	06/30/26	2920	--	[5]	\$107,307
Duncan	OK	L2929	01/01/25	12/31/25	2756	\$77,322	[8]	\$85,279
Durant	OK	L3061	07/01/25	06/30/26	2920	\$84,227	[10]	\$103,589
Mustang	OK	L4383	07/01/25	06/30/26	2920	\$100,696	[13]	\$108,697
Sapulpa	OK	L0194	07/01/25	06/30/26	2920	\$73,627	[16]	\$87,915
Shawnee	OK	L0206	07/01/25	06/30/26	2920	\$96,392	[18]	\$113,386
Stillwater	OK	L2095	07/01/25	06/30/26	2920	\$112,266	[23]	\$119,045
Average						\$88,061		\$103,773
Ponca City	OK	L2479	07/01/25	06/30/26	2607	\$96,949	[26]	\$96,949
Ponca City's Lag						-9.2%		7.0%



ADDITIONAL REPORTS

- 1) EMS and Paramedics incentive pay**
- 2) Cost out of a contract**
- 3) Contract Clause analysis**
- 4) Staffing factor**





THANK YOU!
ANY QUESTIONS?

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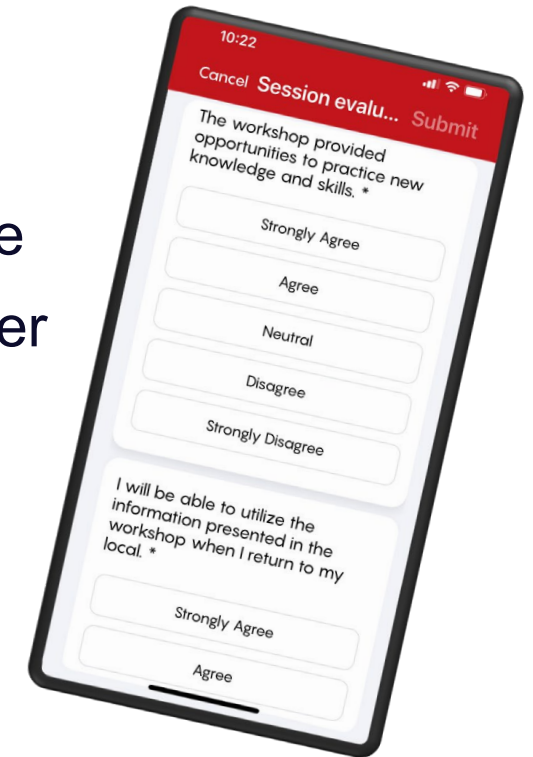
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 4. Tap "Evaluation" and complete the evaluation
 5. Tap "Submit"



For the event's overall evaluation, follow steps 1 and 2, then tap "Event Evaluation" located in the event's Dashboard.

