



**To:** Joy St. Germain, Human Resources Director  
**From:** Tadd Wille, Budget Officer  
**Date:** November 21, 2013  
**Subject:** **Fiscal Impact of Local 31 Tacoma Firefighters Union Wage Increase for 2014**

**Background**

Effective January 1, 2014 wage rates will be increased by 3.51% for Local 31 Tacoma Firefighters Union members.

**Fiscal Impact Assumption for 2014**

The estimated expense provided below includes the incremental cost by fund for the wage rate increase and includes the cost of benefits tied to salary. Benefits that are a fixed dollar amount will not change due to salary increases but are included in the estimated expense.

**Impact Analysis for 2014**

Fund/Department	FTE	2014 Budgeted Incremental Expense	3.51% Negotiated Incremental Expense	Variance over/(under) Budget
General Fund	271.5	\$1,494,147	\$1,817,083	\$322,936
General Government Utilities	0.0	0	0	0
Other General Government Funds	79.5	438,329	532,188	93,859
Tacoma Public Utilities	0.0	0	0	0
<b>Total</b>	<b>351.0</b>	<b>\$1,932,476</b>	<b>\$2,349,271</b>	<b>\$416,795</b>

**Funding**

The total estimated cost in 2014 for salaries and wages for Local 31 Tacoma Firefighters Union including the 3.51% increase is \$47,178,156 (\$36,495,198 General Fund, \$10,682,958 million other general government funds) of which \$46,761,360 is included in the 2013-2014 budget.