

**Sample Financial Analysis for COIN Ordinance
Costa Mesa City Employee's Association (CMCEA)**

	Value of Benefit	Existing Cost To City	Projected Cost To City	Existing Unfunded Liability	Projected Unfunded Liability	Existing Funded Liability	Projected Funded Liability
Base Salary	varies	\$ 15,602,214					
Pension / Retirement Benefits	2.5%@55 2.0%@60	\$ 3,471,810		\$ 77,846,261		\$ 124,738,016	
Cafeteria Plan Benefits	\$ 9,588	\$ 2,109,360					
Bilingual Pay	5.00%	\$ 128,395					
Bilingual Pay	2.50%	\$ 4,510					
Class A / B License Pay	\$ 700	\$ 10,500					
Emergency Med Dispatch Pay	5.00%	\$ 75,580					
Matron Duty Pay	5.00%	\$ -					
Shift Differential/PM Pay	5.00%	\$ 39,523					
Shift Differential/AM Pay	10.00%	\$ 61,492					
Shift Differential Pay	7.50%	\$ 53,333					
Shorthand Pay	2.50%	\$ 7,746					
Total		<u>\$ 21,564,463</u>					

**Sample Financial Analysis for COIN Ordinance
Costa Mesa Police Officer's Association (CMPOA)**

	Value of Benefit	Existing Cost To City	Projected Cost To City	Existing Unfunded Liability	Projected Unfunded Liability	Existing Funded Liability	Projected Funded Liability
Base Salary	varies	\$ 12,287,280					
Pension / Retirement Benefits	3%@50	\$ 6,048,226		\$ 81,189,970		\$ 109,441,036	
Cafeteria Plan Benefits	\$ 7,572	\$ 938,928					
Bilingual Pay	5.00%	\$ 99,940					
Bilingual Pay	2.50%	\$ 32,487					
Canine Care Pay	8.75%	\$ 8,329					
Field Training Pay	5.00%	\$ -					
Police Hazardous Materials Pay	-	\$ -					
Motor Officer Maintenance Pay	\$ 4,637	\$ 41,733					
Motor Officer Assignment Pay	5.00%	\$ 45,157					
Motor Training Officer Assign Pay	5.00%	\$ 4,997					
POST Advanced Certificate Pay	10.00%	\$ 1,005,622					
POST Intermediate Certificate Pay	5.00%	\$ 70,232					
Shooting Pay - Police Officers Pay	-	\$ -					
Uniform Pay-Patrol - 2.5%	2.50%	\$ 256,783					
Total		<u>\$ 20,839,714</u>					

**Sample Financial Analysis for COIN Ordinance
Costa Mesa Firefighter's Association (CMFA)**

	Value of Benefit	Existing Cost To City	Projected Cost To City	Existing Unfunded Liability	Projected Unfunded Liability	Existing Funded Liability	Projected Funded Liability
Base Salary	varies	\$ 7,844,533					
Pension / Retirement Benefits	3% @ 50	\$ 4,675,256		\$ 42,535,304		\$ 123,002,249	
Cafeteria Plan Benefits	\$ 6,672	\$ 560,448					
Paramedic Assignment Pay	10.00%	\$ 7,573					
1st Medic Re-Certification Pay	11.25%	\$ -					
2nd Medic Re-Certification	12.50%	\$ 28,687					
3rd Medic Re-Certification Pay	13.75%	\$ 281,415					
Medic Recertification Bonus Pay	\$ 500	\$ 7,500					
Bilingual Pay	5.00%	\$ 74,085					
Bilingual Pay	2.50%	\$ 2,469					
Investigator II Certification Pay	0.75%						
Instructor II Certification Pay	0.75%						
Instructor III Certification Pay	0.75%						
Prevention Officer II Certification Pay	0.75%						
Prevention Officer III Certification Pay	0.75%						
Public Education Officer Certification Pay	0.75%						
Driver/Operator Certification Pay	0.75%						
Rescue Specialist Certification Pay	0.75%						
Confined Space Oper Tech Certification Pay	0.75%						
Specialized Rescue Tech Certification Pay	0.75%						
Firefighter II Certification Pay	\$ 840						
Fire Officer Certification Pay	1.75%						
Chief Officer Certification Pay	1.75%						
Fire Certification Pay - 60 Units	\$ 1,440						
Fire Certification Pay - 120 Units	\$ 2,160						
Fire Certification Pay - 180 Units	\$ 2,160						
Fire Certification Pay - AS / AA Degree	1.75%						
Fire Certification Pay - BS/BA Degree	2.25%						
Fire Certification Pay - MS/MA Degree	2.25%						
Maximum allowed	7.75%						
Subtotal Certifications		\$ 460,577					
Holiday Allowance Pay		\$ 376,717					
Longevity Pay		\$ 2,304					
Total		\$ 14,321,564					