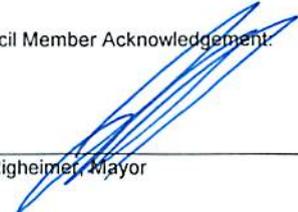


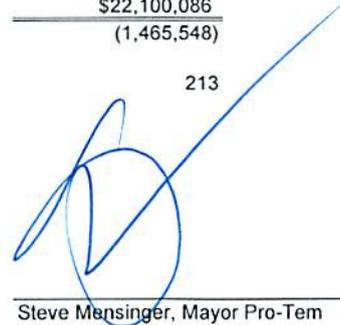
Fiscal Impact Analysis for COIN Ordinance
 City Proposal to CMCEA November 13, 2013
 Based on Fiscal Year 2013-2014 Budgeted Costs

	Value of Pay/ Benefit	Existing Contract CY 2012 Cost to City (1)	Existing Contract Projected FY 13-14 Cost to City	City Proposal 11-13-13 New Contract Projected FY 13-14 Cost to City (2)	Existing Unfunded Liability	Projected Unfunded Liability	Existing Funded Liability	Projected Funded Liability
Base Salary	varies	\$13,422,320	\$15,159,365	\$14,780,381				
Pension / Retirement Benefits	2.5%@55 2.0%@60	2,943,823	4,133,724	3,206,439	\$69,915,454	(3) 83,960,536	(3) \$147,217,268	(3) 141,225,952
Cafeteria Plan Benefits	\$9,588	1,743,541	2,042,244	2,042,244				
Bilingual Pay	5.00%	126,691	136,097	132,695				
Bilingual Pay	2.50%	4,154	4,712	4,594				
Class A / B License Pay	\$700	10,149	9,800	0				
Emergency Med Dispatch Pay	5.00%	49,384	54,321	54,321				
Matron Duty Pay	5.00%	2,189	0	2,189				
Shift Differential/PM Pay	5.00%	22,987	34,623	33,757				
Shift Differential Pay	7.50%	39,088	52,906	51,583				
Shift Differential/AM Pay	10.00%	39,300	54,691	53,324				
Shorthand Pay	2.50%	4,556	7,746	0				
Estimated Costs:								
Retiree Medical (4)	5.25%	795,867	795,867	795,867	13,491,834			
Overtime		666,007	660,000 (5)	750,000				
Excess Accrual Payoff / Cashouts		283,093	300,000 (6)	100,000				
Total		<u>\$20,153,149</u>	<u>\$23,565,634</u>	<u>\$22,100,086</u> (1,465,548)				
Total Number of Employees		179 - 209	213	213				
Included - Authorized			Included					

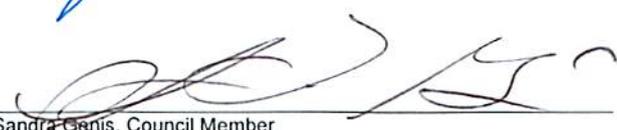
Council Member Acknowledgement:



 Jim Righeimer, Mayor



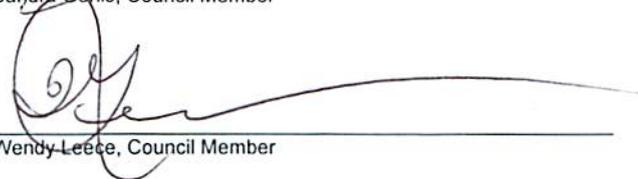
 Steve Mensinger, Mayor Pro-Tem



 Sandra Genis, Council Member



 Gary Monahan, Council Member



 Wendy Leese, Council Member

Notes:

- (1) - Cost of Contract per item based on Calendar Year 2012 Compensation Report.
- (2) - Based on City proposal to CMCEA on November 13, 2013:

All elements of the September 30 proposal supplemented by:

Restoration of Matron Pay

Restoration of EMD certification pay

Restoration of partial restoration of other pay elements.

- (3) - Existing amounts from PERS Valuation for Miscellaneous Employees dated October 2012 - including non-CMCEA represented employees. Projected amounts from PERS Valuation for Miscellaneous Employees dated October 2013 - including non-CMCEA represented employees.
- (4) - 5.25% rate per employee is not explicit in the contract, however is calculated based on the Annual Required Contribution (ARC) amount as calculated as of June 30, 2012 by Nyhart, an independent actuary for GASB 45 compliance, and documented in the City's CAFR. Unfunded amount is a proportional share (based on budgeted payroll) of the current total unfunded liability amount of \$36.4 million.
- (5) - Overtime amount is not explicit in the contract, however is estimated based on historical actual costs incurred by the City.
- (6) - Payoff - Cashout is not explicit in the contract, however is estimated based on historical actual cost incurred by City. Amount could include payoff of accrued hours upon separation.
- (7) - Total number of Employees includes total amount included in the numbers above that column as well as total authorized by the City Council as part of the annual budget process. The difference between the two are authorized vacant/unfilled positions at the time of report.