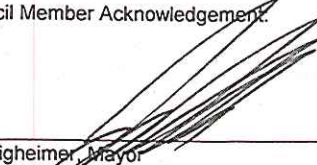


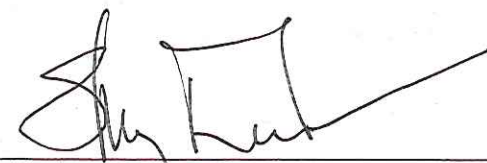
Fiscal Impact Analysis for COIN Ordinance
 City Proposal to CMCEA July 1, 2014
 Based on Fiscal Year 2014-15 Budgeted Costs


	Value of Pay/ Benefit	City Proposal 07-01-14			Existing Unfunded Liability	Projected Unfunded Liability	Existing Funded Liability	Projected Funded Liability
		Existing Contract Budgeted FY 14-15 Cost to City	New Contract Projected FY 14-15 Cost to City	Projected FY 15-16 Cost to City				
Base Salary		\$16,405,648	\$15,971,099 (6)	\$15,971,099				
Pension / Retirement Benefits	2.5%@55 2.0%@60	5,412,439 Included	4,905,225 (7)	4,686,690 (10)	\$83,960,536 (4)		\$141,225,952 (4)	
Cafeteria Plan Benefits	\$9,588	2,234,004	2,479,524 (9)	2,501,844				
Bilingual Pay	5.00%	120,090	120,090	120,090				
Bilingual Pay	2.50%	6,120	6,120	6,120				
Class A / B License Pay	\$700	6,300	6,300	6,300				
Emergency Med Dispatch Pay	5.00%	54,960	54,960	54,960				
MediCare	1.45%	234,224	234,224	234,224				
Shift Differential/PM Pay	3.75%	134,779	134,779	134,779				
Shift Differential Pay	5.00%	0	0	0				
Shift Differential/AM Pay	10.00%	3,004	3,004	3,004				
Shorthand Pay	2.50%	6,076	6,076	6,076				
Estimated Costs:								
Retiree Medical (1)		769,615	769,615	769,615	13,491,834 (5)			
Overtime (2)		224,870	224,870	224,870				
Excess Accrual Payoff / Cashouts (3)		152,278	(99,492) (8)	0				
Total		<u>\$25,764,406</u>	<u>\$24,816,393</u>	<u>\$24,719,670</u>				
			(948,012)	(96,723)				

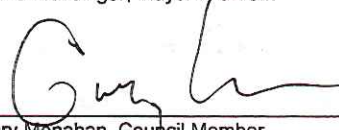
Total Number of Employees 239


Council Member Acknowledgement:


 Jim Rigeimer, Mayor


 Steve Mensinger, Mayor Pro-Tem


 Sandra Genis, Council Member


 Gary Monahan, Council Member


 Wendy Leece, Council Member