

**Fiscal Impact Analysis for COIN Ordinance  
 Cost of Costa Mesa Police Association (CMPA) Contract  
 Based on Fiscal Year 2018-19 Budgeted Costs**

	<u>Value of Pay/ Benefit</u>	<u>Existing Contract FY 18-19 Cost to City (1)</u>	<u>(2)</u>	<u>Existing Unfunded Liability</u>	<u>Projected Unfunded Liability</u>	<u>Existing Funded Liability</u>	<u>Projected Funded Liability</u>
Base Salary		13,908,217					
Pension / Retirement Benefits (3.0% @ 50)		6,582,148		113,572,682 (3)		149,139,215 (3)	
Pension / Retirement Benefits (2.7% @ 57)		2,870,933					
Cafeteria Plan Benefits	\$ 7,572	961,644					
Bilingual Pay	5.00%	171,274					
Bilingual Pay	2.50%	14,765					
Canine Care Pay	8.75%	0					
Field Training Pay	12.50%	50,610					
Police Hazardous Materials Pay		0					
Motor Officer Maintenance Pay	\$6,645	33,225					
Motor Officer Assignment Pay	5.00%	30,590					
POST Advanced Certificate Pay	10.00%	800,714					
POST Intermediate Certificate Pay	5.00%	116,512					
Shooting Pay--Police Officers Pay		0					
Uniform Pay--Patrol	2.50%	241,724					
<b>Estimated Costs:</b>							
Medicare	1.45%	222,097					
Retiree Medical (4)	8.87%	1,233,659		20,876,233			
Overtime (5)		1,148,182					
Excess Accrual Payoff / Cash outs (6)		151,860					
<b>Total</b>		<u><u>28,538,153</u></u>					
Total Number of Employees		127					

Council Member Acknowledgement:



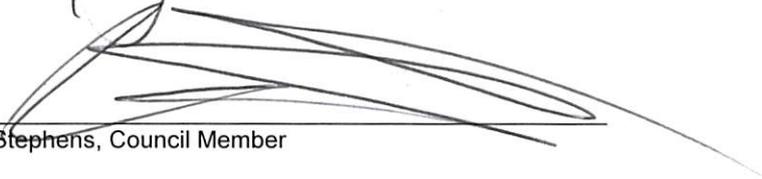
Sandra Genis, Mayor



Allan Mansoor, Mayor Pro-Tem



Katrina Foley, Council Member



John Stephens, Council Member

James Righeimer, Council Member

Notes:

- (1) - Cost of Contract per item based on FY 2018-19 Preliminary Budget worksheets.
- (2) - (reserved for future use)
- (3) - Amounts from June 30, 2016 PERS Valuation for the City's Safety Police Plan prorated to this group.
- (4) - 8.87% rate is calculated based on the Annual Required Contribution (ARC) amount calculated as of June 30, 2016 by Nyhart, an independent actuary for GASB 45 compliance. Total liability is 150.1% of covered payroll per page 5 of the same Nyhart report.
- (5) - Overtime amount is not explicit in the contract, however is estimated based on the proportional share of budgeted amounts.
- (6) - Payoff - Cash out is not explicit in the contract, however is estimated based on the proportional share of budgeted amounts. Amount could include payoff of accrued hours upon separation.