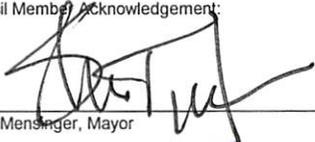


Fiscal Impact Analysis for COIN Ordinance
 Cost of Costa Mesa Police Management Association (CMPMA) Contract
 Based on Fiscal Year 2014-15 Budgeted Costs as of July 1, 2014

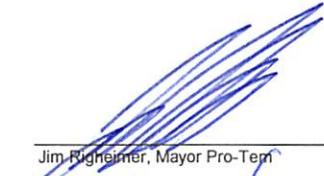
| | Value of Pay/ Benefit | Existing Contract FY 14-15 Cost to City (1) | New Contract Projected FY 14-15 Cost to City (2) | Existing Unfunded Liability | Projected Unfunded Liability | Existing Funded Liability | Projected Funded Liability |
|---------------------------------------|--------------------------|---|--|-----------------------------------|------------------------------------|---------------------------------|----------------------------------|
| Base Salary | varies | \$1,247,101 | | | | | |
| Pension / Retirement Benefits | 3.0%@50 2.7%@57 | 627,867 0 | | 7,108,267 (3) | | 10,966,439 (3) | |
| Cafeteria Plan Benefits | \$12,000 | 24,000 | | | | | |
| Cafeteria Plan Benefits | \$6,312 | 37,872 | | | | | |
| Bilingual Pay | 5.00% | 0 | | | | | |
| Bilingual Pay | 2.50% | 2,499 | | | | | |
| POST Advanced Certificate Pay | 10.00% | 89,387 | | | | | |
| POST Intermediate Certificate Pay | 5.00% | 17,662 | | | | | |
| Shooting Pay--Police Officers Pay | Point based | 0 | | | | | |
| Uniform Pay--Patrol | 2.50% | 19,313 | | | | | |
| Estimated Costs: | | | | | | | |
| Medicare | 1.45% | 17,320 | | | | | |
| Retiree Medical (4) | 6.04% | 75,325 | | 1,162,299 | | 102,262 | |
| Excess Accrual Payoff / Cash outs (5) | | 105,129 | | | | | |
| Total | | \$2,263,476 | | | | | |

Total Number of Employees 8

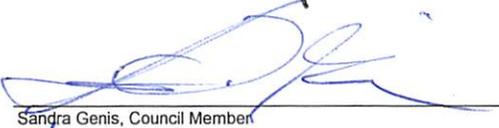
Council Member Acknowledgement:



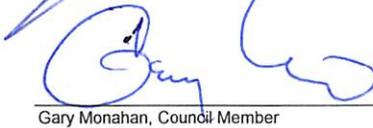
 Steve Messenger, Mayor



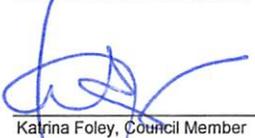
 Jim Righner, Mayor Pro-Tem



 Sandra Genis, Council Member



 Gary Monahan, Council Member



 Katrina Foley, Council Member

Notes:

- (1) - Cost of Contract per item based on FY 2014-15 Preliminary Budget worksheets. Includes 4% salary increase effective July 2014.
- (2) - Pending first proposal.
- (3) - Amounts from PERS Valuation for the City's Safety Police Plan dated October 2013 prorated to this group.
- (4) - 6.04% 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, 2014 by Nyhart, an independent actuary for GASB 45 compliance, and documented in the City's CAFR. Total liability is 101.4% of covered payroll per page 5 of the Nyhart report with a portion funded by restricted general fund balance.
- (5) - Payoff - Cash out is not explicit in the contract, however is based on the 2013 City Compensation Report.