Fiscal Impact Analysis for Compliance with City Council Policy 300-8 - Transparency in Labor Negotiations Cost of Costa Mesa Fire Association (CMFA) Contract Based on Fiscal Year 2023-24 Projected Costs

Base Analysis 2023-24		CMFA	1.00%
	Value of	Baseline Analysis	Value of 1%
	Pay/	FY 23-24	FY 23-24
	Benefit	Cost to City (1)	Cost to City
Base Salary	Deficill	\$ 9,053,391	\$9,143,925
Incremental cost on Base Salary only		ψ 3,033,331	\$90,534
Pension / Retirement Benefits			
UAL		7,306,482	7,379,547
F1 PERS -Tier 1 - Classic	3.0% @ 50	2,108,908	2,621,573
F2 PERS-Tier 2 - Classic	2.0% @ 50	21,269	Included Above
F3- PEPRA	2.7% @ 57	465,440	Included Above
Employee Contribution Reduction			
Cafeteria - Health	\$25,428 per year	2,059,668	2,059,668
Benefits			
Bilingual Pay-BLF	5.0%		148,858
Bilingual Pay- BLX	2.5%	23,581	23,817
Certificate Program	Varies	524,262	529,505
Additional Certifications Request	0.00.100000		
Fire Administration Assignment - AAF	10.0%	26,719	26,986
Paramedic Pay- First Assigned	10.0%	39,622	40,018
Paramedic Pay- 1st Recertification	11.25%	92,900	93,829
Paramedic Pay- 2nd Recertification	12.50%	52,857	53,386
Paramedic Pay- 3rd Recertification	13.75%	171,920	173,639
Longevity Pay	Frozen	202 772	000 770
Holiday Allowance - hours per year	134.4 hrs	380,779	380,779
Tuition Reimbursement- annually	\$1,500.00	2,700	2,727
Uniform Pay	\$ 442.00	22,100	22,321
Recruitment and Retention Pay Recruitment and Retention: 7.5% at 20 Yrs of Svc: 7/1/24	Varies 7.50%	126,517	127,782
Recruitment and Retention: 5% at 15 Yrs of Svc: 7/1/25	5.00%		
Recruitment and Retention: 5% at 15 11s of Svc. 7/1/25 Recruitment and Retention: 2.5% at 10 Yrs of Svc - prorated to Jan: 7/1/26	2.50%		
Fire Administration Assignment - New- \$500 every two years - pending FLSA	\$500		
Fire Administrative Assignment - specialty pay - pending OT and FLSA Impacts	10%		
Other Benefits	1076		
Medicare	1.45%	131,274	154,277
Retiree Medical (4)			
Overtime	6.04%	546,825	552,293
Straight OT		1,407,608	1,421,684
Forced OT		986,348	996,212
Strick Team Recovery		(279,432)	(282,226)
FLSA		1,063,397	1,074,031
PFF		191,206	193,118
Excess Accrual Payoff / Cash outs (5)		55,134	
Deferred Comp - for PEPRA City contribution of 1.25%		12,000	55,685
Vacation Cap Increase (assumes FTE)		12,000	12,120
Total		\$ 26,740,859	\$ 27,005,554
Total Applied Ingremental Cost			
Total Annual Incremental Cost Annual % Increase	\$ 191,629		\$ 264,694 1.0%
1% Pick Up			1.0%
1% PICK OP	\$ 100,717		
Cumulative Impact			

Council Member Acknowledgement:

John Stephens, Mayor

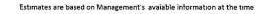
Don Harper, Council Member - District 1

Jeffrey Harlan, Mayor Pro Tem - District 6

Andrea Marr, Council Member- District 3

Loren Gameros, Council Member - District 2

Arlis Reynolds, Council Member - District 5





Transparency in Labor Negotiations (TIN) Analysis Certification

City of Costa Mesa Policy 300-8 Section 2 of Practices and Procedures states:

Section 2 Economic Analysis

- a. The Finance Director shall prepare an economic analysis on the fiscal impacts of each term and condition of employment made available to the members of all recognized employee organizations. The economic analysis must be verified by an independent auditor.
- b. The economic analysis shall be updated with each proposal and counterproposal presented throughout the negotiation process and posted on the website along with all proposals and counter proposals.
- c. The economic analysis shall be prepared in the format shown on Attachment A and shall include written council member acknowledgement that the analysis has been reviewed by the council member.

Certification:

1300

In accordance with this section, Lance, Soll & Lunghard, LLP, an independent auditor, has reviewed the Costa Mesa Firefighters Association baseline analysis and value of 1% and the related study of supplemental data prepared by the City and believe that they accurately reflect the fiscal impacts.

Bryan Gruber, CPA Partner, Lance, Soll & Lunghard, LLP

