

City of Fresno
 FRESNO CITY EMPLOYEES ASSOCIATION (FCEA) Last, Best and Final Offer
 As of 8/29/16

Compensation Changes:	FY 2017 Partial Year	FY 2017 Partial Year	FY 2017 Annualized	FY 2017 Annualized
	Cost/(Savings) - All Funds	Cost/(Savings) - General Fund	Cost/(Savings) - All Funds	Cost/(Savings) - General Fund
2.5% Salary Increase (10/3/16)	665,613	353,634	946,011	502,606
2.5% Employee Pension Increase (10/3/16)	112,735	69,398	148,542	88,421
2.5% Other Fringe Increase (Ins, Medicare, OASDI) (10/3/16)	9,264	4,872	13,171	6,929
Total Increased Salary/Fringe Costs	787,612	427,903	1,107,724	597,956
\$100 per employee/per month following Council approval (10/3/16)	625,772	332,524	889,260	472,536
\$100 Employee Pension Increase (10/3/16)	79,286	41,924	112,670	59,577
\$100 Other Fringe Increase (Ins, Medicare, OASDI) (10/3/16)	8,811	4,667	12,521	6,632
Total Increased Salary/Fringe Costs	713,869	379,114	1,014,451	538,745
2% Salary Increase (1/1/17)	391,318	207,904	782,636	415,808
2% Employee Pension Increase (1/1/17)	49,883	26,498	99,766	52,995
2% Other Fringe Increase (Ins, Medicare, OASDI) (1/1/17)	5,638	3,025	11,275	6,051
Total Increased Salary/Fringe Costs	446,839	237,427	893,678	474,854
1.5% Employee Pension Contribution Savings ¹	(22,232)	(11,812)	(29,642)	(15,749)
Health & Welfare Contribution Cost/Savings ²	(256,753)	(152,850)	(342,337)	(203,800)
Holiday Accrual Reduction Savings - 1 Day ³	(152,012)	(80,763)	(152,012)	(80,763)
Total Additional Adjustment Cost/Savings	(430,996)	(245,424)	(523,991)	(300,311)
Total Annual Cost/Savings	1,517,323	799,020	2,491,861	1,311,243
			FY 2018 Annualized	FY 2018 Annualized
			Cost/(Savings) - All Funds	Cost/(Savings) - General Fund
2% Salary Increase effective (6/30/17)			790,463	419,966
2% Employee Pension Increase (6/30/17)			100,355	53,116
2% Other Fringe Increase (Ins, Medicare, OASDI) (6/30/17)			11,017	5,801
Total Increased Salary/Fringe Costs			901,835	478,883
1.5% Employee Pension Contribution Savings (7/1/17) ¹			(30,235)	(16,064)
Health & Welfare Contribution Cost/Savings ²			305,579	162,379
Holiday Accrual Reduction Savings - 1 Day ³			(155,052)	(82,378)
Total Additional Adjustment Cost/Savings			120,292	63,937
Total Annual Cost/Savings			1,022,126	542,820
Grand Total	1,517,323	799,020	3,513,988	1,854,064

¹ Employee Pension Contribution savings is calculated based on a 5% turnover rate
² Assumes 8% increase in health insurance premiums in FY 2018
³ Holiday and Supplemental Admin Leave savings assume leave cash-out amounts