

Memo To: Bob Mezzo, Mayor  
Board of Burgesses

From: R W Butler  
Controller

Date: February 4, 2014

Subject: Fiscal Analysis  
Proposed CBA: Local 1303-12 of Council 4, AFSCME, AFL-CIO  
July 1, 2012 - June 30, 2015

Note 1 - A Health Insurance impact calculation was excluded at this time given a 34.5% proposed renewal increase by Aetna. The borough is currently shopping our programs but due to effects of ACA taxes and market pressures, normal assumptions may not be indicative.

Note 2 - Assumes steady headcount at 2012-2013 level.

Note 3 - All Overtime, shift differentials, meals and Transfer assumptions were extrapolated using 2012-2013 actual.

**Summary**

	<b>2012-2013</b> Actual Retro	<b>2013-2014</b> Est.	<b>2014-2015</b> Est.	
<b>DPW</b>	48,994.00	53,658.49	54,666.63	157,319.12
<b>Engineering</b>	3,681.00	4,053.69	4,129.67	11,864.36
<b>Longevity</b>	-	-	-	-
<b>Health Insurance</b>	-	-	-	-
	<hr/> 52,675.00	57,712.18	58,796.30	<hr/> 169,183.48
<b>2013-2014</b>	52,675.00			
<b>2014-2015</b>	57,712.18			
<b>2015-2016</b>	58,796.30			
<b>Total</b>	<hr/> <b>169,183.48</b>	Life of Contract Cost		

Annual Salaries			Actual	Estimated	Estimated
		DPW	2012-2013	2013-2014	2014-2015
4000-0401	Regular Payroll		\$ 36,130.00	\$ 36,906.80	\$ 37,718.74
4000-0402	Overtime		\$ 3,348.00	\$ 3,419.98	\$ 3,495.22
4000-0410	Winter Overtime		\$ 5,241.00	\$ 5,353.68	\$ 5,471.46
4000-0411	Industrial Park Mowing		\$ 141.00	\$ 144.03	\$ 147.20
4000-0425	Meal Allowance		\$ 434.00	\$ 434.00	\$ 434.00
4000-0560	Clothing Allowance		\$ 3,700.00	\$ 7,400.00	\$ 7,400.00
			<b>\$ 48,994.00</b>	<b>\$ 53,658.49</b>	<b>\$ 54,666.63</b>
<b>Engineering</b>					
4006-0401	Regular Payroll		\$ 3,274.00	\$ 3,344.39	\$ 3,417.97
4006-0402	Overtime		\$ 107.00	\$ 109.30	\$ 111.71
4006-0560	Clothing Allowance		\$ 300.00	\$ 600.00	\$ 600.00
			<b>\$ 3,681.00</b>	<b>\$ 4,053.69</b>	<b>\$ 4,129.67</b>
			<b>\$ 52,675.00</b>	<b>\$ 57,712.18</b>	<b>\$ 58,796.30</b>
				\$ 5,037.18	\$ 1,084.12

**Per Year with Actual OT for year 1 all members**

		Actual			
		\$ 2,224,128.66	\$ 2,276,803.66	\$ 2,334,515.84	
		Year 1	Year 2	Year 3	
<b>2012-2013</b>					
DPW		\$ 48,994.00			
Engr		\$ 3,681.00			
<b>2013-2014</b>					
DPW			\$ 53,658.49		
Engr			\$ 4,053.69		
<b>2014-2015</b>					
DPW				\$ 54,666.63	
Engr				\$ 4,129.67	
		<u>\$ 52,675.00</u>	<u>\$ 57,712.18</u>	<u>\$ 58,796.30</u>	
Longevity Increase	No Contract change	\$ -	\$ -	\$ -	
Benefit Cost Decrease	See Note	\$ -	\$ -	\$ -	
<b>Net Total Annual Cost</b>		<u>\$ 2,276,803.66</u>	<u>\$ 2,334,515.84</u>	<u>\$ 2,393,312.14</u>	<b>\$ 169,183.48</b>
<b>Percentage Increase</b>		2.31%	2.47%	2.46%	7.61%