



**To:** Joy St. Germain, Human Resources Director  
**From:** Tadd Wille, Budget Officer  
**Date:** December 13, 2013  
**Subject:** **Fiscal Impact of IBEW Local 483 Clerical Unit Wage Increase for 2013 & 2014**

**Overview**

The following provides a financial analysis for wage increases for IBEW Local 483 Clerical Unit effective January 1, 2013 and January 1, 2014

**Fiscal Impact Assumption for 2013**

Effective January 1, 2013 wage rates for the following classifications have been negotiated to increase by 1.8%.

Job Number	Code	Job Title
50000497	07370	Administrative Assistant
50000595	05470	Benefit Specialist (Retirement)
50000612	05040	Financial Assistant
50089686	00060	Office Assistant

Effective January 1, 2013 wage rates for the following classifications have been negotiated to increase by 5.0%.

Job Number	Code	Job Title
50000597	05080	Accountant
50000600	05140	Accountant, Senior

The following estimated expenses include the incremental cost by fund for the wage rate increase and includes the cost of benefits tied to salary. Benefits that are a fixed dollar amount will not change due to salary increases but are included in the estimated expense.

**Impact Analysis for 2013**

<b>Fund/Department</b>	<b>FTE</b>	<b>2013 Budgeted Incremental Expense</b>	<b>2013 Negotiated Incremental Expense</b>	<b>Variance over/(under) Budget</b>
General Fund	56.4	\$254,344	\$132,669	(\$121,675)
General Government Utilities	24.4	92,874	27,551	(65,323)
Other General Government Funds	39.0	161,935	58,662	(103,273)
Tacoma Public Utilities	48.3	188,712	52,172	(136,541)
<b>Total</b>	<b>168.1</b>	<b>\$697,866</b>	<b>\$271,053</b>	<b>(\$426,812)</b>

**Funding for 2013**

The total estimated cost in 2013 for salaries and wages for IBEW Local 483 Clerical Unit including the increases discussed above is \$13,920,288 (\$5,003,039 General Fund, \$1,926,470 General Government Utilities, \$3,217,219 other general government funds, \$3,910,101 Tacoma Public Utilities). The total cost of the negotiated increase is included in the 2013-2014 Budget.



### Fiscal Impact Assumption for 2014

Effective January 1, 2014 wage rates for IBEW Local 483 Clerical Unit have been negotiated to increase by 2.0%. This rate is equal to 100% of the increase in the Consumer Price Index for Urban Wage Earners and Clerical Workers (CPI-W), Seattle-Tacoma area.

The following estimated expenses include the incremental cost by fund for the wage rate increase and includes the cost of benefits tied to salary. Benefits that are a fixed dollar amount will not change due to salary increases but are included in the estimated expense.

### Impact Analysis for 2014

Fund/Department	FTE	2014 Budgeted Incremental Expense	2014 Negotiated Incremental Expense	Variance over/(under) Budget
General Fund	56.4	\$424,638	\$214,099	(\$210,539)
General Government Utilities	24.4	154,950	58,054	(96,895)
Other General Government Funds	39.0	270,954	110,127	(160,827)
Tacoma Public Utilities	48.3	318,296	112,229	(206,067)
<b>Total</b>	<b>168.1</b>	<b>\$1,168,838</b>	<b>\$494,509</b>	<b>(\$674,329)</b>

### Funding for 2014

The total estimated cost in 2014 for salaries and wages for IBEW Local 483 Clerical Unit including the 2.0% increase discussed above is \$14,758,945 (\$5,282,131 General Fund, \$2,043,931 General Government Utilities, \$3,406,808 other general government funds, \$4,026,075 Tacoma Public Utilities). The total cost of the negotiated increase is included in the 2013-2014 Budget.