

**ATTACHMENT B**  
**COSTING**

**City of Newport Beach  
NBFA MOU**

	Current	FY 2025/26	FY 2026/27	FY 2027/28
<b><u>Key Contract Terms</u></b>				
COLA		4.00%	4.00%	4.00%
Equity Adjustment for Sworn		2.00%	-	-
Longevity Pay	1.5% @ 16 Years 2.5% @ 20 Years 3.5% @ 25 Years		5.0% @ 15 Years 10% @ 20 Years	
Medical Insurance <sup>1</sup>		7/1/25 Additional \$300/month (No Cash Back)		
Move-Up Assignment Pay for Captain to Battalion Chief	5%		9.50%	
Convert Map/Preplan Pay to Turnout Coordinator Pay	2% for Map/Preplan	5% of Base Pay for Turnout Coordinator		
Holiday Time to Cash			48 Hours	
Impact on OT from Converting Holiday Time to Cash			-48 Hours	
NAL Bank			48 Hours	

**Summary of Proposal Cost <sup>2</sup>**

**Baseline Compensation**

Base Pay	\$16,187,981	\$955,536	\$1,641,277	\$2,354,447
Supplemental Pays	1,487,419	837,992	954,687	1,082,548
Overtime	6,395,443	160,006	422,223	694,930
Pension Contribution	3,020,793	180,559	308,790	442,151
Medical Insurance	3,121,500	160,809	160,809	160,809
Other City Paid Benefits <sup>3</sup>	1,005,393	450,784	507,539	566,659
<b>SubTotal</b>	<b>\$31,218,529</b>	<b>\$2,745,685</b>	<b>\$3,995,326</b>	<b>\$5,301,545</b>

**Cumulative Impact on Employee Compensation**

Base Salary Increase <sup>4</sup>	5.90%	10.14%	14.54%
Total Compensation Increase <sup>5</sup>	8.80%	12.80%	16.98%

**Key Contract Terms**

COLA	1,144,006	2,304,231	3,510,960
Equity Adjustment	490,017	490,017	490,017
Longevity Pay	516,792	569,984	631,801
Medical Insurance	160,809	160,809	160,809
Move-Up Assignment Pay	666	720	777
Convert Map/Preplan Pay to Turnout Coordinator Pay	4,218	4,495	4,783
Holiday Time to Cash	269,958	290,532	311,930
Impact on OT from Converting Holiday Time to Cash	(223,721)	(223,721)	(223,721)
NAL Bank	382,940	398,258	414,188
	<b>2,745,685</b>	<b>3,995,326</b>	<b>5,301,545</b>

**Notes**

<sup>1</sup> Assumes maintaining the current level of funding, plus an additional \$300 per month in health insurance benefits, effective May 2025.

<sup>2</sup> Costs shown in years two and three reflect the cumulative budget impact in each year as compared to the current budgeted amounts.

<sup>3</sup> Includes Medicare, Compensated Absences, Retiree Health Savings, Defined Contribution Plan, Life Insurance, and EAP.

<sup>4</sup> Percentage shown in each year is as compared to current base salary, not the prior year.

<sup>5</sup> Measured based on the total of all pay and benefits. Percentage is as compared to current total compensation, not the prior year.

<sup>6</sup> The costs shown reflect additional annual expenses in their corresponding fiscal years. Since the contract will take effect on May 3, 2025, the additional expense for FY 2024-25 is \$422,413.