ATTACHMENT B

Estimated Cost of the Contract with PTEANB

City of Newport Beach Part-Time Employees Association of Newport Beach

Salary Adjustments Part-time salary adjustments will mirror those of the equivalent full-time positions. Part-time salary schedules will align with the base hourly rates of equivalent full-time positions. Employees will be placed at the full-time positions. Employees will be placed at the full-time spositions. Employees will be placed at the full-time positions. Employees sharp, whether higher or lower. Part-time positions will receive a 44% equity adjustment. The part-time positions will receive a 44% equity adjustment. The provide cafeter ap plan benefits to all employees within the association. The provide cafeter ap plan benefits to all employees within the association. The provide cafeter ap plan benefits to all employees will be placed at the full-time positions. The provide cafeter ap plan benefits to all employees will be placed at the full-time positions. Employees with the place to the full-time positions. Employees with Newport Beach City Employees will be placed at the full-time positions. Employees with Newport Beach City Employees will be placed at the full-time store to the full-time step closest to their current salance will employee with Newport Beach City Employees with Newport Beach City Employees with Newport Beach City Employees with Newport Beach City Em		FY 202	4/25	FY	2025/26 ¹	FY	2026/27	F	Y 2027/28
Salary Adjustments equivalent full-time positoms. Part-time salary schedules will align with the base hourly rates of equivalent full-time positions. Employees will be placed at the full-time step closest to their current salary, whether higher or lower. Part-time positions aligned with Newport Beach City Employees Association classifications will receive a 4% equity adjustment. CalPERS Employee Pickup 11.5% Reduce employee contributions to 8% Cafeteria Plan Benefits Provide cafeteria plan benefits to all employees within the association. Summary of Proposal Cost² Baseline Compensation Base Pay \$ 6,741,591 \$ 420,918 \$ 707,418 \$ 930,888 Supplemental Pays 8,320 - - - - Overtime 18,567 928 1,708 2,316 Pension Contribution 130,307 81,650 90,111 96,710 Cafeteria Plan 32,700 26,568 54,465 55,826 Other City Paid Benefits³ 237,120 21,936 36,875 48,527 Total Compensation Increase⁴ 6,24% 10.49% 13.81% Total Compensation Increase⁵ 7,768,605 552,000 \$ 890,576 \$ 1,134,268 Ewe Contract Terms 454,640 762,488 1,002,609 Calpers Employee Pickup 70,792 73,62	Key Contract Terms								
Part-time salary schedules will align with the base hourly rates of equivalent full-time positions. Employees will be placed at the full-time step closest to their current salary, whether higher or lower. Part-time positions aligned with Newport Beach City Employees Association classifications will receive a 4% equity adjustment. The positions aligned with Newport Beach City Employees Pickup aligned with Newport Beach City Employees Association classifications will receive a 4% equity adjustment. The provide cafeteria plan benefits to all employees within the association. Summary of Proposal Cost² Baseline Compensation Base Pay \$6,741,591 \$420,918 \$707,418 \$930,888 \$1,000 \$1,00									
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Employees Association classifications will receive a 4% equity adjustment.									
CalPERS Employee Pickup 11.5% Adw equity adjustment. Reduce employee contributions to 8% Provide cafeteria plan benefits to all employees within the association. Cafeteria Plan Benefits Summary of Proposal Cost² Base Ine Compensation Base Pay \$ 6,741,591 \$ 420,918 \$ 707,418 \$ 930,888 Supplemental Pays 8,320 - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - <th< td=""><td></td><td></td><td></td></th<>									
Cafeteria Plan Benefits Provide cafeteria plan benefits to all employees within the association. Summary of Proposal Cost² Baseline Compensation Base Pay \$ 6,741,591 \$ 420,918 \$ 707,418 \$ 930,888 Supplemental Pays 8,320 -									
Summary of Proposal Cost	CalPERS Employee Pickup	11.5	%	Reduce employee contributions to 8%					
Summary of Proposal Cost² Baseline Compensation Base Pay \$ 6,741,591 \$ 420,918 \$ 707,418 \$ 930,888 Supplemental Pays 8,320 -	Cafeteria Plan Renefits			Provide cafeteria plan benefits to all employees					
Baseline Compensation Base Pay \$ 6,741,591 \$ 420,918 \$ 707,418 \$ 930,888 Supplemental Pays 8,320 - - - Overtime 18,567 928 1,708 2,316 Pension Contribution 130,307 81,650 90,111 96,710 Cafeteria Plan 32,700 26,568 54,465 55,826 Other City Paid Benefits³ 237,120 21,936 36,875 48,527 Total \$ 7,168,605 \$ 552,000 \$ 890,576 \$ 1,134,268 Cumulative Impact on Employee Compensation \$ 6,24% 10.49% 13.81% Total Compensation Increase⁵ 7,70% 12.42% 15.82% Key Contract Terms \$ 454,640 762,488 1,002,609 CalPERS Employee Pickup 70,792 73,624 75,832 Cafeteria Plan 26,568 54,465 55,826	Careteria Fian Benefits				V	ithin t	he associatio	n.	
Baseline Compensation Base Pay \$ 6,741,591 \$ 420,918 \$ 707,418 \$ 930,888 Supplemental Pays 8,320 - - - Overtime 18,567 928 1,708 2,316 Pension Contribution 130,307 81,650 90,111 96,710 Cafeteria Plan 32,700 26,568 54,465 55,826 Other City Paid Benefits³ 237,120 21,936 36,875 48,527 Total \$ 7,168,605 \$ 552,000 \$ 890,576 \$ 1,134,268 Cumulative Impact on Employee Compensation \$ 6,24% 10.49% 13.81% Total Compensation Increase⁵ 7.70% 12.42% 15.82% Key Contract Terms \$ 454,640 762,488 1,002,609 CalPERS Employee Pickup 70,792 73,624 75,832 Cafeteria Plan 26,568 54,465 55,826	Summary of Proposal Cost ²								
Base Pay \$ 6,741,591 \$ 420,918 \$ 707,418 \$ 930,888 Supplemental Pays 8,320 - - - Overtime 18,567 928 1,708 2,316 Pension Contribution 130,307 81,650 90,111 96,710 Cafeteria Plan 32,700 26,568 54,465 55,826 Other City Paid Benefits³ 237,120 21,936 36,875 48,527 Total \$ 7,168,605 \$ 552,000 \$ 890,576 \$ 1,134,268 Cumulative Impact on Employee Compensation \$ 6.24% 10.49% 13.81% Total Compensation Increase⁵ 7.70% 12.42% 15.82% Key Contract Terms 454,640 762,488 1,002,609 CalPERS Employee Pickup 70,792 73,624 75,832 Cafeteria Plan 26,568 54,465 55,826									
Overtime 18,567 928 1,708 2,316 Pension Contribution 130,307 81,650 90,111 96,710 Cafeteria Plan 32,700 26,568 54,465 55,826 Other City Paid Benefits³ 237,120 21,936 36,875 48,527 Total \$ 7,168,605 \$ 552,000 \$ 890,576 \$ 1,134,268 Cumulative Impact on Employee Compensation Base Salary Increase⁴ 6.24% 10.49% 13.81% Total Compensation Increase⁵ 7.70% 12.42% 15.82% Key Contract Terms 454,640 762,488 1,002,609 CalPERS Employee Pickup 70,792 73,624 75,832 Cafeteria Plan 26,568 54,465 55,826	-	\$ 6,74	1,591	\$	420,918	\$	707,418	\$	930,888
Pension Contribution 130,307 81,650 90,111 96,710 Cafeteria Plan 32,700 26,568 54,465 55,826 Other City Paid Benefits³ 237,120 21,936 36,875 48,527 Total \$ 7,168,605 \$ 552,000 \$ 890,576 \$ 1,134,268 Cumulative Impact on Employee Compensation Base Salary Increase⁴ 6.24% 10.49% 13.81% Total Compensation Increase⁵ 7.70% 12.42% 15.82% Key Contract Terms Salary Adjustments 454,640 762,488 1,002,609 CalPERS Employee Pickup 70,792 73,624 75,832 Cafeteria Plan 26,568 54,465 55,826	Supplemental Pays		8,320		-		-		-
Cafeteria Plan 32,700 26,568 54,465 55,826 Other City Paid Benefits³ 237,120 21,936 36,875 48,527 Total \$ 7,168,605 \$ 552,000 \$ 890,576 \$ 1,134,268 Cumulative Impact on Employee Compensation 8890,576 \$ 1,134,268 Base Salary Increase⁴ 6.24% 10.49% 13.81% Total Compensation Increase⁵ 7.70% 12.42% 15.82% Key Contract Terms 454,640 762,488 1,002,609 CalPERS Employee Pickup 70,792 73,624 75,832 Cafeteria Plan 26,568 54,465 55,826	Overtime	1	8,567		928		1,708		2,316
Other City Paid Benefits³ 237,120 21,936 36,875 48,527 Total \$ 7,168,605 \$ 552,000 \$ 890,576 \$ 1,134,268 Cumulative Impact on Employee Compensation Salary Increase⁴ 6.24% 10.49% 13.81% Total Compensation Increase⁵ 7.70% 12.42% 15.82% Key Contract Terms Salary Adjustments 454,640 762,488 1,002,609 CalPERS Employee Pickup 70,792 73,624 75,832 Cafeteria Plan 26,568 54,465 55,826	Pension Contribution	13	0,307		81,650		90,111		96,710
Cumulative Impact on Employee Compensation \$ 7,168,605 \$ 552,000 \$ 890,576 \$ 1,134,268 Base Salary Increase ⁴ 6.24% 10.49% 13.81% Total Compensation Increase ⁵ 7.70% 12.42% 15.82% Key Contract Terms Salary Adjustments 454,640 762,488 1,002,609 CalPERS Employee Pickup 70,792 73,624 75,832 Cafeteria Plan 26,568 54,465 55,826	Cafeteria Plan	3	2,700		26,568		54,465		55,826
Cumulative Impact on Employee Compensation Base Salary Increase ⁴ 6.24% 10.49% 13.81% Total Compensation Increase ⁵ 7.70% 12.42% 15.82% Key Contract Terms Salary Adjustments 454,640 762,488 1,002,609 CalPERS Employee Pickup 70,792 73,624 75,832 Cafeteria Plan 26,568 54,465 55,826	Other City Paid Benefits ³	23	7,120		21,936		36,875		48,527
Base Salary Increase ⁴ 6.24% 10.49% 13.81% Total Compensation Increase ⁵ 7.70% 12.42% 15.82% Key Contract Terms Salary Adjustments 454,640 762,488 1,002,609 CalPERS Employee Pickup 70,792 73,624 75,832 Cafeteria Plan 26,568 54,465 55,826	Total	\$ 7,16	8,605	\$	552,000	\$	890,576	\$	1,134,268
Base Salary Increase ⁴ 6.24% 10.49% 13.81% Total Compensation Increase ⁵ 7.70% 12.42% 15.82% Key Contract Terms Salary Adjustments 454,640 762,488 1,002,609 CalPERS Employee Pickup 70,792 73,624 75,832 Cafeteria Plan 26,568 54,465 55,826	Cumulative Impact on Employee Compensation								
Key Contract Terms 454,640 762,488 1,002,609 Salary Adjustments 70,792 73,624 75,832 Cafeteria Plan 26,568 54,465 55,826					6.24%		10.49%		13.81%
Salary Adjustments 454,640 762,488 1,002,609 CalPERS Employee Pickup 70,792 73,624 75,832 Cafeteria Plan 26,568 54,465 55,826	Total Compensation Increase ⁵				7.70%		12.42%		15.82%
Salary Adjustments 454,640 762,488 1,002,609 CalPERS Employee Pickup 70,792 73,624 75,832 Cafeteria Plan 26,568 54,465 55,826									
CalPERS Employee Pickup 70,792 73,624 75,832 Cafeteria Plan 26,568 54,465 55,826	-				454,640		762,488		1,002.609
Cafeteria Plan 26,568 54,465 55,826					•		•		
	• •				•		•		
	Total			\$		\$		\$	

Notes

¹Costs shown for FY 2025/26 reflect a full year of costs associated with the increase in compensation over the prior year, even though the agreement will not take effect until August 23, 2025.

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

³Includes Medicare, PARS/CalPERS, Cafeteria Plan, Retiree Health Savings, and Flex Leave.

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

⁵Measured based on the total of all pay and benefits. Percentage shown in each year is as compared to current total compensation, not the prior year.