

NBFMA Negotiations - 2% COLA each year with add'l 0.5% pension pick up each year going from 12.0% to 13.5% and 1% of base pay, phased in, to deferred compensation contingent upon \$500 cafeteria opt out and no cash back for new hires  
sg, 4/30/19

4 Authorized Full-time Safety Employees

		2%	2%	2%	
	FY 20 Proposed Budget	COLA Year 1	COLA Year 2	COLA Year 3	TOTAL COST
<b>Base Pay</b>	676,336	13,527	27,324	41,397	82,248
<b>Supplemental Pay</b>					
Scholastic Pay	33,593	672	1,357	2,056	4,085
Certification Pay	21,490	430	868	1,315	2,613
Holiday Pay	32,824	656	1,326	2,009	3,992
Bilingual Pay	-	-	-	-	-
Subtotal	87,907	1,758	3,551	5,381	10,690
<b>Pension Contribution <sup>1</sup></b>					
Pension Normal Cost (Safety = 28.092%)	214,691	4,294	8,674	13,141	26,108
Pension Unfunded Actuarial Liability (Safety = 48.277%)	371,887	7,379	14,906	22,583	44,868
Subtotal	586,578	11,673	23,579	35,724	70,976
<b>Other City Paid Benefits</b>					
MediCare (mandatory payment of 1.45%)	13,056	294	593	897	1,784
Compensated Absences	23,672	473	956	1,449	2,879
Cafeteria Plan	94,160	-	-	-	-
Employee Assistance Program (EAP)	83	-	-	-	-
Uniform Allowance (Tier 1 & 2 eligible only)	6,076	-	-	-	-
Smartphone Allowance	3,840	-	-	-	-
Life Insurance (policy based on annual base pay with cap of \$50,000)	420	-	-	-	-
Tuition Reimbursement (based on Fiscal Year 2018 actual) <sup>2</sup>	838	-	-	-	-
Retiree Health Savings (Post Employment Healthcare Contribution)	7,230	-	-	-	-
1% nonPERSable contribution to deferred comp phased in over 3 yrs <sup>3</sup>	-	2,254	4,508	6,762	13,524
Subtotal	149,374	3,021	6,058	9,108	18,187
Offset - Employee Pick Up of PERS Pension Costs (12% going to 13.5%)	(92,438)	(5,762)	(11,717)	(17,870)	(35,349)
Subtotal	(92,438)	(5,762)	(11,717)	(17,870)	(35,349)
Overtime (based on Calendar Year 2018 actual hours = 1,481)	136,145	2,723	5,500	8,333	16,556
<b>Total</b>	<b>1,543,902</b>	<b>26,939</b>	<b>54,295</b>	<b>82,073</b>	<b>163,308</b>
Salary Increase Only		2.00%	4.04%	6.12%	
Total Comp Increase Only		1.74%	3.52%	5.32%	

<sup>1</sup> This unit has 4 Tier 1 members.

<sup>2</sup> Estimate is based primarily on FY 20 budget with some pays and benefits based on prior year actuals as noted.

<sup>3</sup> New Deferred Comp contributions by City:

7/1/19 = \$21.67 per employee per pay period

7/1/20 = \$43.35 per employee per pay period

7/1/21 = \$65.02 per employee per pay period