

ATTACHMENT B

Newport Beach Part Time Employees Association with 1.75% COLA per year and increase Tier 1/Group B cafeteria \$100/month
 sg, 04/10/19

		1.75%	1.75%	1.75%	
	FY 19 Budget/Cost	Year 1	Year 2	Year 3	Total Cost
Base Pay ¹					
PARS	2,576,077	45,081	90,952	137,625	273,658
PERS	2,437,798	42,661	86,070	130,237	258,968
Subtotal	5,013,875	87,743	177,021	267,862	532,626
Supplemental Pay					
Bilingual Pay	3,557	-	-	-	-
Subtotal	3,557	-	-	-	-
Pension Contribution ²					
PARS (3.75%)	96,603	1,691	3,411	5,161	10,262
PERS Normal Cost (weighted average all tiers 14.81%)	369,219	6,318	12,747	19,288	38,353
PERS UAL (21.48%)	523,639	9,164	18,488	27,975	55,626
Subtotal	989,461	17,172	34,645	52,424	104,242
Other City Paid Benefits					
MediCare (mandatory payment of 1.45%)	73,370	1,280	2,583	3,909	7,773
Night shift differential (Library employees only) ³	10,325	-	-	-	-
Cell Phone Allowance ⁴	2,400	-	-	-	-
Flex Leave Cash Out - CY18 Actual (786 Hours) ⁵	15,940	279	563	852	1,693
Increase caf for Tier 1/Group B from \$550/mo to \$650/mo ¹	-	10,800	10,800	10,800	32,400
Subtotal	102,035	12,359	13,946	15,561	41,866
Offset - Employee Pick Up of PERS Pension Costs (13.0%)	(316,914)	(5,546)	(11,189)	(16,931)	(33,666)
Subtotal	(316,914)	(5,546)	(11,189)	(16,931)	(33,666)
Overtime - CY18 Actual/383 Hours	16,324	286	576	872	1,734
Total	5,808,338	112,014	215,000	319,788	646,802
Salary Increase Only		1.75%	3.53%	5.34%	
Total Comp Increase Only		1.93%	3.70%	5.51%	

¹ City Paid Benefits included in "Base Pay" Category

Cafeteria Allowance	141,398
Matron Pay - CY18 Actual	118
Jury Duty - CY18 Actual	431
Flex Leave Taken (2,033 Hours)	47,298
Sick Leave AB1522 Taken (1,163 Hours)	21,312
Subtotal	210,557

Currently 6 employees in Tier 1/Group B (hired after 7/1/14 & enrolled in medical plan) at cost of \$39,600 per year.
 Average number of Tier 1/Group B employees is 9 which would increase annual cost by \$10,800.

² This unit has 103 unique budgeted positions with varying FTE numbers totaling 208 active part time employees as of 01/31/2019.

FY19 Budget retirement:
 PARS - 55 positions
 PERS Tier 1 - 15 positions
 PERS Tier 2 - 2 positions
 PERS Tier 3 - 31 positions

³ Night shift cost is based on actual CY 18 costs as department budgets include night shift differential for other bargaining units.

⁴ Four cell phone allowances (\$600/year) for Code Enforcement/Building Inspector positions.

⁵ Flex Leave - Actuals based on CY18

As of 04/01/2019, 55 employees have a total of 1,438 available flex hours.
 As of 04/01/2019, 174 employees have a total of 3,684 available AB1522 sick leave hours.
 In Calendar Year 2018 Part Time Employees earned 1,701 hours of leave and used 1,426 hours (84%)