

ATTACHMENT B

NBLMA Tentative Agreement for Contract Term January 1, 2019 through December 31, 2021:

COLA 1.75% each year for 3 years, Cafeteria increase (\$21/month full-time and \$16/month part-time) & one-time payment of \$1,500 per employee.

Savings in Year 1 due to implementation in October 2019 following Council approval.

am, 08/02/2019

11 Authorized Full-time Safety Employees
2.25 Authorized Part-time Safety Employees

	FY20 Budget	Year 1 ¹			1.75% COLA Year 2	1.75% COLA Year 3	Cost of Increases
		1.75 % COLA	Savings	Cost			
Base Pay²	1,290,249	22,579	(16,935)	5,645	45,554	68,930	120,129
Supplemental Pay							
Scholastic Pay	13,102	229	(172)	57	463	700	1,220
Holiday Pay	53,089	929	(697)	232	1,874	2,836	4,943
Longevity	8,957	157	(118)	39	316.24	479	834
Boat Assignment (based on 1,111 hours) ³	1,261	22	(17)	6	44.52	67	117
Standby Pay (based on 1,471 hours) ³	65,636	1,149	(861)	287	2,317	3,507	6,111
Subtotal	142,045	2,486	(1,864)	621	5,015	7,589	13,225
Pension Contribution⁴							
Pension Normal Cost (Safety = 28.092%)	380,471	6,719	(5,039)	1,680	13,555	20,511	35,745
Pension Unfunded Actuarial Liability (Safety = 48.277%) ⁵	663,827	11,546	(8,660)	2,887	23,294	35,248	61,429
Subtotal	1,044,298	18,265	(13,699)	4,566	36,849	55,759	97,174
Other City Paid Benefits							
Medicare (mandatory payment of 1.45%)	23,051	410	(307)	407	803	1,202	2,412
Compensated Absences	45,158	790	(593)	198	1,594	2,413	4,205
Cafeteria Plan ⁶	238,852	3,348	(2,511)	837	3,348	3,348	7,533
Employee Assistance Program (EAP)	249	-	-	-	-	-	-
Uniform Allowance (Tier 1 & 2 eligible only)	8,380	-	-	-	-	-	-
Smartphone Allowance	1,920	-	-	-	-	-	-
Sun Protection Allowance (\$400/year full-time & \$300/year part-time)	5,300	-	-	-	-	-	-
Cancer Screening ⁷	-	-	-	-	-	-	-
Life Insurance (policy based on annual base pay with cap of \$50,000)	1,576	-	-	-	-	-	-
Retiree Health Savings (Post Employment Healthcare Contribution)	9,450	-	-	-	-	-	-
One-time non-PERSable lump sum payment ⁸	-	-	-	21,000	-	-	21,000
Subtotal	333,936	4,548	(3,411)	22,442	5,745	6,963	35,149
Offset - Employee Pick Up of PERS Pension Costs (Safety = 13.6%)	(184,859)	(3,253)	2,439	(813)	(6,562)	(9,930)	(17,305)
Subtotal	(184,859)	(3,253)	2,439	(813)	(6,562)	(9,930)	(17,305)
Overtime (based on fiscal year 2018 actual hours = 2,612.25)	88,445	1,901	(1,426)	475	3,482	5,091	9,048
Total	2,714,114	46,527	(34,895)	32,936	90,083	134,402	257,421
Salary Increase Only		1.75%			3.53%	5.34%	
Total Comp Increase Only		1.71%			3.32%	4.95%	

¹ Savings and cost based on COLA start date of October 2019, following Council approval.

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

³ Boat Assignment and Standby pay based on average of:

Boat - Fiscal Year 18 actual hours of 1,113 and Calendar Year 18 actual hours of 1,109.

Standby - Fiscal Year 18 actual hours of 1,517 and Calendar Year 18 actual hours of 1,425.

⁴ PERS Tiers:

Tier 1 Full Time Employees = 11

Tier 3 Part Time Employees = 3

Pension Normal Cost and Unfunded Actuarial Liability (UAL) percentages from PERS FY 20 actuarial valuation.

⁵ UAL cost excludes City's FY 20 discretionary UAL payment.

⁶ Cafeteria for full-time increases by \$252/EE (\$21/month) in Yr 1 for full-time and \$192/EE (\$16/month) in Yr 1 for part-time employees

Cafeteria for full-time employees is currently \$1,624 per month, will go to \$1,645 per month in Yr 1.

Cafeteria for part-time employees is currently \$585 per month, will go to \$601 per month in Yr 1.

⁷ Cancer Screening is optional to employees and was not utilized in FY19. Cost is \$232 for each screening.

If all unit members participated in the cancer screening benefit, the annual cost would be \$3,593.