

**City of Costa Mesa
School Resource Officer Program
Fiscal Year 2025-2026**

	<u>Amount per Officer</u>
Salaries	\$ 138,537
Special Pays (POST/Uniform/Liason/Retention/Bilingual)	36,612
Medicare Tax	3,002
Health Insurance Benefit	29,028
Employer 457(b) Contribution	2,855
Retirement Benefit	152,712
Insurance (Workers Comp/Liability/Unemployment)	16,123
	<u>378,868</u>
	<u> x 3</u>
Total Costs for Three Officers	<u>\$ 1,136,604</u>
	<u> x 50%</u>
NMUSD share at 50%	<u>\$ 568,302</u>

City of Costa Mesa
School Resource Officer Program
Costs by Officer
Fiscal Year 2025-2026

July 2025 through June 2026	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	Total Compensation
Monthly Salary	\$ 10,995	\$ 10,995	\$ 10,995	\$ 10,995	\$ 10,995	\$ 10,995	\$ 10,995	\$ 10,995	\$ 10,995	\$ 10,995	\$ 10,995	\$ 10,995	131,940
Other Comp	2,474	2,474	2,474	2,474	2,474	2,474	2,474	2,474	2,474	2,474	2,474	2,474	29,687
Medical	2,419	2,419	2,419	2,419	2,419	2,419	2,419	2,419	2,419	2,419	2,419	2,419	29,028
Medicare	242	242	242	242	242	242	339	242	242	242	242	242	3,002
Employer 457(b)	231	231	231	231	231	231	313	231	231	231	231	231	2,855
Retirement	12,248	12,248	12,248	12,248	12,248	12,248	17,985	12,248	12,248	12,248	12,248	12,248	152,712
Bilingual 5%	577	577	577	577	577	577	577	577	577	577	577	577	6,926
Unemployment	18	18	18	18	18	18	18	18	18	18	18	18	217
Workers Comp	1,159	1,159	1,159	1,159	1,159	1,159	1,159	1,159	1,159	1,159	1,159	1,159	13,910
General Liability	166	166	166	166	166	166	166	166	166	166	166	166	1,996
Holiday Cash Out							6,597						6,597
Total Monthly Comp One Officer	\$ 30,530	\$ 30,530	\$ 30,530	\$ 30,530	\$ 30,530	\$ 30,530	\$ 43,043	\$ 30,530	\$ 30,530	\$ 30,530	\$ 30,530	\$ 30,530	\$ 378,868

Retirement Calculation	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN
Monthly Salary	\$ 10,995	\$ 10,995	\$ 10,995	\$ 10,995	\$ 10,995	\$ 10,995	\$ 10,995	\$ 10,995	\$ 10,995	\$ 10,995	\$ 10,995	\$ 10,995
Other Comp/Bilingual/Holiday	3,051	3,051	3,051	3,051	3,051	3,051	9,648	3,051	3,051	3,051	3,051	3,051
Uniform Pay (PERS)	37	37	37	37	37	37	37	37	37	37	37	37
Total Retirement	14,083	14,083	14,083	14,083	14,083	14,083	20,680	14,083	14,083	14,083	14,083	14,083
Employer Rate 86.970%	12,248	12,248	12,248	12,248	12,248	12,248	17,985	12,248	12,248	12,248	12,248	12,248
City's Retirement Cost	12,248	12,248	12,248	12,248	12,248	12,248	17,985	12,248	12,248	12,248	12,248	12,248

Notes to estimate compensation (per Lt. Everett) for agreement. These assumptions are based on replacing SRO officers as needed.

- assume all officers at top step for entire year
- assume all officers receive 10% Advanced POST and 7.5% Liason Pay
- assume all officers receive Bilingual Pay 5% top step Senior Police Officer
- assume all officers cash out 104 holiday hours (13 holidays x 8 hours each)
- assume all officers at highest PERS % including UAL, 86.970% for 25/26
- assume all officers receive Uniform Pay subject to PERS reporting
- assume all officers receive 1.75% employer contribution to 457(b) (0.5% of base salary plus 1.25% all retirement earnings)
- assume all officers receive 5% Retention/Longevity Pay for 10 years sworn service (effective 6/29/25)