

## Appendix C

### 2018 Personnel Benefit Assumptions

Total benefit costs include benefit percentage of salary plus fixed medical rate.

Employee Group	Contract End	FTE Definition Hours <sup>7</sup>	Wage Increase	Monthly Premium		PERS/ Pension <sup>3</sup>	Leave <sup>6</sup> Cashout	SS/Medicare <sup>1,4</sup> Unemp/et al.
				Premium <sup>5</sup>	Other <sup>2</sup>			
AMEA	12/31/2018	2088	1.50%	\$1,987	\$8.68	22.00%	2.50%	8.01%
APDEA (Police) Sworn	6/30/2018	2088	0.00%	\$2,083	\$34.25	24.00%	1.50%	8.01%
APDEA (Police) Non-Sworn	6/30/2018	2088	0.00%	\$2,083	\$14.15	24.00%	1.50%	8.01%
Executives		2088	0.00%	\$2,014	\$8.68	22.00%	1.00%	8.01%
IAFF (Fire) F40	6/30/2020	2088	0.00%	\$2,192	\$34.25	22.00%	7.00%	8.01%
IAFF (Fire) F56	6/30/2020	3159	0.00%	\$2,192	\$34.25	22.00%	8.90%	8.01%
IAFF (Fire) Dispatch	6/30/2020	2244	0.00%	\$2,192	\$34.25	22.00%	6.00%	8.01%
IBEW/Electrical	12/31/2019	2088	1.50%	\$1,894 / \$1,980	\$52.03	\$1,383	1.60%	9.75%
IBEW/NECA Employees		2088	0.00%	\$2,020 / \$1,010	\$25.95	\$1,142	0.00%	10.85%
IBEW/Technicians	12/31/2017	2088	1.50%	\$2,014	\$8.68	22.00%	2.20%	8.01%
Local 71 (Laborers)	6/30/2018	2088	1.50%	\$1,595 / \$1,667	\$1.98	22.00%	3.00%	8.01%
Mayor		2088	0.00%	\$2,014	\$8.68	22.00%	0.00%	8.01%
Non-represented		2088	1.50%	\$2,014	\$8.68	22.00%	3.70%	8.01%
Operating Engineers	6/30/2019	2088	1.00%	\$1,440	\$53.98	\$957	1.80%	7.85%
Plumbers	6/30/2019	2088	1.50%	\$2,014	\$8.68	22.00%	2.30%	8.01%
Teamsters	12/31/2019	2088	1.50%	\$2,014	\$8.68	22.00%	1.60%	8.01%
Assembly Members		2088	0.00%	\$542	\$1.98	22.00%	0.00%	7.85%

1 Medical, Long Term Disability (LTD), Life and retirement benefits only apply to employees who work greater than 20 hours per week or FTE>0.49 and are not temporary or seasonal with the exception of IBEW workers. Medical premium for Operating Engineers, Laborers L71 and IBEW is a blended rate because contract ends mid year.

2 Other includes EAP, Life, Administrative Fees, Legal Trust, and Apprentice Fund monthly premiums.

EAP: \$1.98/month all unions except APDEA and IAFF \$2.45/month and IBEW NECA employees who do not receive.

Life: \$6.70/month= AMEA, Non-Rep, Exec, IBEW-Mechanics, Plumbers, Teamsters, IBEW-Electrical workers and APDEA-Non-sworn; \$26.80/month IAFF and APDEA-Sworn; Not applicable = Assembly, Local 71, IBEW-NECA and Operating Engineers

Administrative Fee: \$5/month APDEA & IAFF

Legal Trust: \$25.95/month IBEW Electrical and NECA employees

Apprentice Fund: \$17.40/month IBEW Electrical employees and \$52.00/month for Operating Engineer employees.

3 Police retirement includes 2% to represent the unions 401K program.

4 SS/Medicare/Unemp/et al. includes:

National Electric Benefit Fund 3% IBEW NECA employees

Money Purchase Plan 1.8% IBEW Electrical and NECA employees

LTD 0.156% all unions except Operating Engineers, IBEW/Electrical, IBEW/NECA and Assembly

Social Security 6.2% all unions, 2017 base wage assumption of \$127,200. Some police & fire employees are exempt

Medicare 1.45% all unions

Unemployment 0.2% all unions

5 National Electric Contractor Association (NECA) employees, contractors and subcontractors used by MLP, health premium includes monthly premium for full-time and part-time workers.

Operating Engineers (Article 6.1.C) 2018 contribution = \$1,440 (increase CPI-M assmp 4.5%)

AMEA (Article 6.1.5.A) 2018 = \$1,987 (2017 contribution = \$1,931, 2018 increase 60% of the difference between 2017 500 Plan \$2,082 and 2018 500 Plan \$2,176, 60% of difference = \$57)

Non-Reps, EXE, Mayor, IBEW/Technicians (Article 6.1.4), Plumbers (Article 6.1.C) and Teamsters (Article 6.1.5) increase CPI-M (assumption 4.5%) = \$2,014

IAFF (Article 15.3.B) 2018 contribution = \$2,192

APDEA (Article XVII, Section 2.C) - 90% of 500 Plan Premium (2018 500 Plan premium of \$2,314) = \$2,083

IBEW (Article 6.1.C) - Jan 1 - March 30, 2018 \$1,894 - April 1 increase by CPI-M (assumption 4.5%) = \$1,980

6 For general government, compensated absences are based on modified accrual so that the leave cashout percentage represents the amount of leave expected to be cashed out during the budget year, as a percentage of salary. Utilities, enterprises, and internal service funds determine compensated absences by full accrual method so that the calculated leave cashout is performed external to the percentages used on this schedule. Except for the Mayor position, as approved on February 12, 2015 by the Commission on Salaries and Emoluments of Elected Officials, will not acquire and accumulate annual leave commencing on July 1, 2015.

7 AMEA, APDEA, EXE, F-40, IBEW, IBEW/NECA, IBEW/Technicians, L71, Mayor, Non-Rep, Operating Engineers, Plumbers, Teamsters, Assembly Members - 2088 payable hours in the year

IAFF Dispatch - 2244 = 52 weeks \* 40 hrs = 2088 + 104 Holiday Pay (Article 13.3 - 13 holidays \* 8 hours - paid out first pay check of December) + 52 FLSA OT equivalent

(4hrs \* .5 additional OT pay \* 26 pay periods) the 4 regular is already included in the 2088 because the employees work weeks are staggered 36/44 = 80 every 2 weeks

F56 - 3159 = 52 weeks \* 56 hours = 2912 + 169 Holiday pay (Article 13.2 - 13 holidays \* 13 hours - paid out first pay check of December) + 78 FLSA OT equivalent (4 hrs \* 1.5

to convert to OT = 6 \* 13 pay cycles)

Non-F56 - 3133 = 52 weeks \* 56 hours = 2912 + 143 Holiday pay (Non-Rep Section 3.30.146 - 11 holidays \* 13 hours - paid out first pay check of December) + 78 FLSA OT

equivalent (4 hrs \* 1.5 to convert to OT = 6 \* 13 pay cycles)