

## Appendix C

### 2023 Personnel Benefit Assumptions

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

Employee Group	Contract End	FTE Definition <sup>7</sup> Hours	Wage Increase	Monthly Premium		PERS/ Pension <sup>3</sup>	Leave Cashout <sup>6</sup>	SS/Medicare Unemp/et al. <sup>1, 4</sup>
				Premium <sup>1, 5</sup> Health	Other <sup>2</sup>			
AMEA	12/31/2025	2080	1.20%	\$2,155	\$5.38	22.00%	2.50%	8.01%
APDEA (Police) Sworn	12/31/2024	2080	1.20%	\$2,305	\$21.05	26.00%	1.50%	8.01%
APDEA (Police) Non-Sworn	12/31/2024	2080	1.20%	\$2,305	\$10.85	26.00%	1.50%	8.01%
Executives		2080	1.70%	\$2,195	\$5.38	22.00%	1.00%	8.01%
IAFF (Fire) F40	6/30/2025	2080	1.20%	\$2,690	\$21.05	22.00%	7.00%	8.01%
IAFF (Fire) F56	6/30/2025	3159	1.20%	\$2,690	\$21.05	22.00%	8.90%	8.01%
IAFF (Fire) Dispatch	6/30/2025	2392	1.20%	\$2,690	\$21.05	22.00%	6.00%	8.01%
IBEW/Electrical	6/30/2024	2080	1.50%	\$2,306 / \$2,433	\$48.73	\$1,430	1.60%	9.75%
IBEW/Technicians	12/31/2024	2080	1.70%	\$2,155	\$5.38	22.00%	2.20%	8.01%
Local 71 (Laborers)	6/30/2024	2080	1.10%	\$1,818 / \$1,868	\$1.98	22.00%	3.00%	8.01%
Mayor		2080	0.00%	\$2,195	\$5.38	22.00%	0.00%	8.01%
Non-represented		2080	1.70%	\$2,195	\$5.38	22.00%	3.70%	8.01%
Operating Engineers	6/30/2026	2080	1.70%	\$1,764 / \$1,789	\$53.98	\$1,109	1.80%	7.85%
Plumbers	6/30/2022	2080	0.00%	\$2,120	\$5.38	22.00%	2.30%	8.01%
Teamsters	12/31/2022	2080	0.00%	\$2,195	\$5.38	22.00%	1.60%	8.01%
Assembly Members		2080	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 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

Life: \$3.40/month= AMEA, Non-Rep, Exec, IBEW-Mechanics, Plumbers, Teamsters, IBEW-Electrical workers and APDEA-Non-sworn; \$13.60/month IAFF and APDEA-Sworn; Not applicable = Assembly, Local 71, and Operating Engineers

Administrative Fee: \$5/month APDEA & IAFF

Legal Trust: \$25.95/month IBEW Electrical

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

3 Police retirement includes 4% to represent the unions 401K matching program.

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

Money Purchase Plan 1.9% IBEW Electrical

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

Social Security 6.2% all unions, 2022 base wage assumption of \$147,000. Some police and fire employees are exempt

Medicare 1.45% all unions

Unemployment 0.2% all unions

5 AMEA (Article 6.1.4.) 2023 contribution = \$2,155 (Increase 60% of the difference between 2022 500 Plan \$2,339 and 2023 500 Plan \$2,410)

APDEA (Article XVII, Section 2.C) 2023 contribution = \$2,305 (3% increase from 2022)

EXE, Mayor, Non-Reps, and Teamsters (Article 6.1.5) increase MOA Renewal Plan Rate of 2.5% = \$2,195

IAFF (Article 15.2.B.) 2023 contribution = \$2,690 - Increase CPI-M or \$50 whichever is less: \$2,640 + \$50 = \$2,690

IBEW (Article 6.1.C) - Jan 1 - March 30, 2023 = \$2,306 - April 1 increase to \$2,433

IBEW/Technicians (Article 6.1.4) 2023 contribution = \$2,155 (Increase 60% of the difference between 2022 500 Plan \$2,339 and 2023 500 Plan \$2,410)

L71 (Article 6.1.C.1, 6.1.C.3.) - Jan 1 - June 30, 2023 = \$1,818 - July 1 (Increase by CPI-M or max of \$50 = \$1,868)

Operating Engineers (Article 6.1.C) Jan. 1 - June 30, 2023 contribution = \$1,764 July 1 contribution increases 90% of the increase to the fund = \$1,789

Plumbers (Article 6.1.C) 2023 contribution = \$2,049.82 - Increase CPI-M or max \$70

Assembly Members = \$250 per pay period, 26 pay periods in the year

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, F40, IBEW, IBEW/Technicians, L71, Mayor, Non-Rep, Operating Engineers, Plumbers, Teamsters, Assembly Members - 2080 payable hours in the year  
IAFF Dispatch - 2392 = 52 weeks \* 40 hrs = 2080 + 104 Holiday Pay (Article 13.3 - 13 holidays \* 8 hours - paid out first pay check of December) + 208 FLSA OT equivalent (4hrs \* 1.5 additional OT pay \* 26 PP) + (4hrs \* .5 additional OT pay \* 26 pay periods ) the 4 regular is already included in the 2080 because the employees work weeks are staggered 36/48

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)