

Appendix C

2026 Salaries and Benefits Assumptions

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

Employee Group	Contract End	FTE Definition ⁶	Wage Increase	Monthly Premium		PERS/ Pension ³	Leave Cashout ⁵	SS/Medicare Unemp/et al. ^{1, 4}
				Premium ¹ Health	² Other			
AMEA	12/31/2025	2088	0.00%	\$2,416	\$5.38	22.00%	2.50%	8.01%
APDEA (Police) Sworn	12/31/2027	2088	4.30%	\$2,718	\$21.05	28.00%	1.50%	8.01%
APDEA (Police) Non-Sworn	12/31/2027	2088	4.30%	\$2,718	\$10.85	28.00%	1.50%	8.01%
Executives		2088	0.00%	\$2,534	\$5.38	22.00%	1.00%	8.01%
IAFF (Fire) F40	6/30/2028	2088	8.00%	\$2,900	\$21.05	22.00%	7.00%	8.01%
IAFF (Fire) F56	6/30/2028	3185	8.00%	\$2,900	\$21.05	22.00%	8.90%	8.01%
IAFF (Fire) Dispatch	6/30/2028	2408	8.00%	\$2,900	\$21.05	22.00%	6.00%	8.01%
IBEW/Electrical	6/30/2027	2088	3.00%	\$2,518 / \$2,619	\$48.73	\$1,430	1.60%	9.75%
IBEW/Technicians	12/31/2028	2088	3.00%	\$2,416	\$5.38	22.00%	2.20%	8.01%
Local 71 (Laborers)	6/30/2028	2088	3.00%	\$1,968 / \$2,018	\$1.98	22.00%	3.00%	8.01%
Mayor		2088	0.00%	\$2,534	\$5.38	22.00%	0.00%	8.01%
Non-represented		2088	0.00%	\$2,534	\$5.38	22.00%	3.70%	8.01%
Non-represented-F56		3159	0.00%	\$2,534	\$5.38	22.00%	3.70%	8.01%
Operating Engineers 302	6/30/2026	2088	1.70%	\$1,920 / \$1,920	\$53.98	\$1,140	1.80%	7.85%
Plumbers	6/30/2026	2088	3.30%	\$2,330	\$5.38	22.00%	2.30%	8.01%
Teamsters	12/31/2026	2088	3.30%	\$2,534	\$5.38	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 Laborers L71 and IBEW is a blended rate because contract ends mid year.

2 Other includes EAP, Life, Administrative Fees, Legal Trust, and Apprentices 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 \$54/month for Operating Engineer employees.

3 Police retirement includes 6% to represent the unions 401K matching program on employees participating in 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, 2026 base wage assumption max of \$183,600. Some police and fire employees are exempt.

Medicare 1.45% all unions

Unemployment 0.2% all unions

5 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 - 2088 payable hours in the year
IAFF Dispatch - 2408 = 52 weeks * 40 hrs = 2080 + 120 Holiday Pay (Article 13.3 - 15 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 - 3185 = 52 weeks * 56 hours = 2912 + 195 Holiday pay (Article 13.2 - 15 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 - 3159 = 52 weeks * 56 hours = 2912 + 169 Holiday pay (Non-Rep Section 3.30.146 - 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)