

Appendix C

2025 Salaries and Benefits Assumptions

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

| Employee Group | Contract End | FTE Definition 7 Hours | Wage Increase | Monthly Premium | | PERS/ Pension 3 | Leave Cashout 6 | SS/Medicare Unemp/et al. 1, 4 |
|--------------------------|--------------|------------------------------|------------------|------------------------|---------|--------------------|--------------------|----------------------------------|
| | | | | Premium 1, 5 Health | Other 2 | | | |
| AMEA | 12/31/2025 | 2088 | 1.50% | \$2,260 | \$5.38 | 22.00% | 2.50% | 8.01% |
| APDEA (Police) Sworn | 12/31/2027 | 2088 | 3.30% | \$2,471 | \$21.05 | 28.00% | 1.50% | 8.01% |
| APDEA (Police) Non-Sworn | 12/31/2027 | 2088 | 3.30% | \$2,471 | \$10.85 | 28.00% | 1.50% | 8.01% |
| Executives | | 2088 | 0.00% | \$2,351 | \$5.38 | 22.00% | 1.00% | 8.01% |
| IAFF (Fire) F40 | 6/30/2025 | 2088 | 1.50% | \$2,790 | \$21.05 | 22.00% | 7.00% | 8.01% |
| IAFF (Fire) F56 | 6/30/2025 | 3185 | 1.50% | \$2,790 | \$21.05 | 22.00% | 8.90% | 8.01% |
| IAFF (Fire) Dispatch | 6/30/2025 | 2408 | 1.50% | \$2,790 | \$21.05 | 22.00% | 6.00% | 8.01% |
| IBEW/Electrical | 6/30/2027 | 2088 | 4.00% | \$2,399 / \$2,399 | \$48.73 | \$1,430 | 1.60% | 9.75% |
| IBEW/Technicians | 12/31/2024 | 2088 | 0.00% | \$2,260 | \$5.38 | 22.00% | 2.20% | 8.01% |
| Local 71 (Laborers) | 6/30/2024 | 2088 | 0.00% | \$1,868 / \$1,868 | \$1.98 | 22.00% | 3.00% | 8.01% |
| Mayor | | 2088 | 0.00% | \$2,351 | \$5.38 | 22.00% | 0.00% | 8.01% |
| Non-represented | | 2088 | 1.50% | \$2,351 | \$5.38 | 22.00% | 3.70% | 8.01% |
| Non-represented-F56 | | 3159 | 1.50% | \$2,351 | \$5.38 | 22.00% | 3.70% | 8.01% |
| Operating Engineers | 6/30/2026 | 2088 | 5.70% | \$1,844 / \$1,844 | \$53.98 | \$1,131 | 1.80% | 7.85% |
| Plumbers | 6/30/2026 | 2088 | 3.30% | \$2,260 | \$5.38 | 22.00% | 2.30% | 8.01% |
| Teamsters | 12/31/2026 | 2088 | 3.30% | \$2,351 | \$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 Apprenticeship 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

Apprenticeship 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.

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, 2025 base wage assumption max of \$174,900. Some police and fire employees are exempt.

Medicare 1.45% all unions

Unemployment 0.2% all unions

5 AMEA (Article 6.1.4.) 2025 contribution 4.5% increase = \$2,260

APDEA (Article XVII, Section 2.C) 2025 contribution 4.5% increase = \$2,471 (90% of the \$500 premium)

EXE, Mayor, Non-Reps, and Teamsters (Article 6.1.5) increase MOA Renewal Plan Rate of 4.5% = \$2,351

IAFF (Article 15.2.B.) 2025 contribution = \$2,790 - Increase CPI-M or \$50 whichever is less and \$175 monthly MERP to PERS Tier IV

IBEW (Article 6.1.C) - Jan 1 - Mar 30, 2025 = \$2,399; Apr 1 - Dec 31, 2024 = \$2,519 (assumes 3.5% CPI-M)

IBEW/Technicians (Article 6.1.4) 2025 contribution 4.5% increase = \$2,260

L71 (Article 6.1.C.1, 6.1.C.3.) - Jan 1 - Jun 30, 2025 = \$1,868; Jul 1 - Dec 31, 2024 = \$1,868

Operating Engineers (Article 6.1.C) Jan 1 - Jun 30, 2025 = \$1,844; Jul 1 - Dec 31, 2024 = \$1,845

Plumbers (Article 6.1.C) 2024 contribution = \$2,260 - Increase CPI-M or max \$70 (assumes 3.5% CPI-M)

Assembly Members = \$271 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 - 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)