



County of San Diego

BARRY JANTZ

CHAIR

HEALTH SERVICES ADVISORY BOARD

June 10, 2026

Supervisor Terra Lawson-Remer, Chair
Supervisor Monica Montgomery Steppe, Vice Chair
Supervisor Paloma Aguirre
Supervisor Joel Anderson
Supervisor Jim Desmond

Honorable Supervisors:

On behalf of the County of San Diego Health Services Advisory Board (HSAB), I am pleased to provide our input regarding the FY 2026-27 County of San Diego Health and Human Services Agency (HHSA) Operational Plan Budget. The HSAB members are proud of the advisory role we play in assisting you in providing quality health and wellness for all the people of San Diego County.

HSAB commends the Board of Supervisors, as well as the County's HHSA leadership and staff on all of your efforts to provide quality services during the most challenging of times, while navigating the substantial budget impacts resulting from ongoing federal and state policy changes. In reviewing the FY 2026-27 Operations Plan, we are acutely aware that any budget adopted prior to next fiscal year will be amidst many unknowns, with financial assumptions continuing to change in the months ahead.

It is difficult for HSAB to make recommendations in this climate, just as we know it is difficult for you to adopt a meaningful budget against a backdrop of moving targets.

We therefore request that HHSA leadership keep us informed throughout the year as developments continue to unfold.

Moreso, we ask that you truly leverage our membership as thought leaders and health advisors as you face these ongoing challenging decisions. Our mission is to "provide the Board of Supervisors expert, timely advice and options to advance an integrated wellness and health care system where all residents have access to affordable, comprehensive and quality care." We are appointed to serve you, and we are here to help guide you through these challenges.

In the meantime, HSAB requests that you take into consideration the following general concerns as you deliberate the overall budget for FY 2026-27:

- The potential elimination of Mobile Crisis Response Teams. Statistics show the success of the program.
- Continued focus on the Tijuana River Valley crisis.
- Additional needs at the Public Health Laboratory. Adequate funding for reagents and supplies to continue the capacity and services that are now established at this state-of-the-art facility.
- H.R. 1 and other budget-related impacts on the CalFresh and Medi-Cal programs. Funding sources in support of various public health system initiatives are both uncertain and inconsistent.
- Safety Net Bridge Pilot Program and County Medical Services (CMS) program revisions. What is to be presented to the Board of Supervisors in September of this year; status of the Pilot Program if no additional funding is realized.
- Even with proposed additional Self-Sufficiency staffing to mitigate H.R. 1 impacts, we have concerns about references to realigning staff performance requirements to lesser standards. The recognized high standards by the County of San Diego are applauded and should be championed.
- Given the significant use of reserves in this Budget proposal, the longer-term, future years' plan for fiscal sustainability.
- Adequate funding for an e-bike safety education program.

More specifically, regarding some of the above items:

Retaining High County Standards

While acknowledging the immense administrative challenge of implementing the Medi-Cal and CalFresh policy changes stemming from H.R. 1 – and that the state budget is unlikely to allocate sufficient funds to offset the costs to the County – HSAB urges you to avoid the temptation to let quality and service standards fall to state and federal minimums.

HHSA Self-Sufficiency has made significant strides in improving the quality and efficiency of their administration of vital public benefits, even during the pandemic. Call center wait times and application processing timelines are among the best in the state. Federal and state policies

already have impacted and will continue to impact and/or create fear, questions and concerns that necessitate efficient access to County staff and prompt administration of public benefits.

However, in the proposed Operational Plan the CAO indicates the "budget mitigation strategies" will include "...aligning operations to State performance requirements where the County may be exceeding State standards." While the Operational Plan identifies increased Self-Sufficiency staffing, HSAB urges that staffing continue to be prioritized as necessary to maintain its current level of high performance and accessibility, avoiding the slide to more mediocre state minimums in the name of budget mitigation.

Budget Forecasting for CMS Program Redesign and Safety Net Bridge Program

The proposed Operational Plan did not attempt to estimate the budget impact of implementing Board of Supervisor programs aimed at mitigating H.R. 1 impacts, including assessing revisions to CMS and the Safety Net Bridge Program. While it's clear these policies may not yet have been finalized, it seems likely there will be costs associated with those efforts in the FY 26-27 budget year (and beyond), even if only the cost of program design and initial implementation.

It might be prudent for forecasting the range of expenses associated with these efforts; the minimum range at least identifying the administrative costs associated with policy development, design, and initial implementation efforts; the maximum range defined by cost estimates relating to an "all in" scenario, including policy options prepared for both the Safety Net Bridge Program and the CMS program redesign. This would provide some consideration for what lies ahead.

Public Health Lab

HSAB is delighted the new Public Health Lab and its team are providing cutting edge services for now and into the future. Funding was used initially to purchase new equipment, as well as to set up testing and sequencing. Moving forward the lab will need to rely on County funding and/or future grants to meet capacity and emerging needs. HSAB recommends the County provide necessary funding for reagents and supplies to meet capacity and the services the lab has been built to provide.

E-Bikes

The region is seeing exponential increases in e-bike associated injuries. In the year 2024 there were 865 Emergency Department visits and 186 hospitalizations; it can be expected these statistics will continue to rise without proactive intervention. As a result the County has recently issued a Public Health Warning. Parents and children are often unaware of the dangers associated with e-bikes. HSAB recommends the Public Health Department be provided adequate funding to provide community outreach and increased education to both parents and children, helping to increase safety while decreasing risks and potential injuries.

In conclusion, HSAB remains committed to our continuing work in collaboration with the Board of Supervisors and HHSA leadership, as well as our shared mission of continuing to enhance and advance healthcare and wellness within our San Diego County communities. Thank you for the opportunity for HSAB and its members to provide input on these matters.

We look forward to working together to address these challenges.

Respectfully,



Barry Jantz, Chair
Health Services Advisory Board

cc: Ebony Shelton, Chief Administrative Officer
Elizabeth Hernandez, Interim Deputy Chief Administrative Officer
Adrienne Collins Yancey, PHS Interim Director
Sayone Thihalolipavan, PHS Public Health Officer
Anuj Bhatia, PHS Deputy Director
Health Policy Staff:
Lyle Pavuk, District 1
Virginia Casey, District 2
Matthew Tillyer, District 3
Jenny Yoo Williams, District 4
Megan Ewart, District 5
Members - Health Services Advisory Board

San Diego County Parks Advisory Committee

June 4, 2026

Subject: **Comments on the 2026-2027 Proposed Budget for the County of San Diego**

Dear Board Members:

The Parks Advisory Committee (PAC) supports the recommended budget of \$82.5 million to support the Department of Parks and Recreation (DPR), and we request expansion of funding for DPR projects in the 2026-2027 budget. Only one park project is included for funding in the proposed budget: Heritage Park Building Renovation. Other critically important projects remain unfunded.

DPR has an important and crucial mission. They promote health and wellness, safe communities, respect, and civic unity through development and maintenance of trails, picnic parks, campgrounds, active recreation, community centers, historic sites, and preserved open space. The Department does all this at a superior level of service for a low cost. Parks are open to everyone regardless of income and for many people access to county parks is the only opportunity for safe and healthy recreation.

Typically, the Department receives county funds for projects that support their mission. They leverage these county funds with grants, partnerships, and community initiatives. Currently, the Department is working on 56 capital projects: 35 are in pre-construction phases and 12 are in construction. Nine have already been completed in the current fiscal year, including Padres Park and Lakeside Ballfields Playground Replacement.

Many projects are ready to build, with communities waiting for facilities they worked hard to support. The CINA for 2026-2031 includes park projects that are ready for immediate construction (for example Felicita Park sewer improvements and Dictionary Hill Trails) and projects that are time-sensitive and contractually obligated (such as Kumeyaay Valley Park completion and Ramona Grasslands multi-use trails). Other projects are forward-looking, anticipating community needs. Projects are planned in all 5 supervisorial districts and located throughout the county.

In summary, all 13 of the park projects listed in the CINA dashboard are worthy of support and inclusion in the capital plan and budget. The County of San Diego Parks Advisory Committee is concerned about approval and funding to move these projects forward to completion. We are a group of county residents appointed by the Board of Supervisors to meet with the Department of Parks and Recreation to discuss and review issues and activities related to the county-wide park system. We understand that these are challenging economic times.

We request that the BOS consider making a policy decision to place a top priority on allocating any funds that become available to park projects identified in the 2026-2031 CINA project dashboard. Only 1 of the 13 priority projects in CINA are currently recommended for funding.

Respectfully,



Doug Goad, Chair
Parks Advisory Committee
County of San Diego

From: [REDACTED]
To: [Desmond, Jim](#); [Supervisor Joel Anderson District 2](#); [MontgomerySteppe, Monica](#); [BOS, District1Community](#); [Lawson-Remer, Terra](#)
Cc: [EGG, Public Comment](#)
Subject: [External] CAO's RECOMMENDED OPERATIONAL PLAN FY 26-28 (please include with docs. for item 1)
Date: Thursday, May 28, 2026 11:16:41 AM

Good Morning, Supervisors,

Much of this looks good, but there is room for improvement, particularly as regards BHS

Looking at Investments by Business Group & Function,

I am glad public safety has a good increase of \$97 mil to 33% of the budget. Public Safety has many challenges: Police – training, following the law, not detaining people like Andrea Ebbing for misdemeanors; Fire – addressing the dangers brought about by EV's and BESS is important, and augmenting firefighting resources with up-to-date equipment, new fire facilities, new planes and heli's.

I do not think that Behavioral health needs or deserves the biggest increase, \$140.7 mil, in the budget. Many of its new services, like the expensive new hospitals, are geared to serving San Diego and the West of the County while ignoring the East of the County, with its share of the psychos, pedos, and addicts. East County has important resources which we should protect. And I do not like the current use of psychotropic drugs which may be a short-term cure but the after-effects are going to leave us with a lot of vegetables roaming the streets, unsuited to a robust job market, education, or many other things.

For instance, BH CONNECT Implementation Expands community-based behavioral health care through evidence-based programs, which sounds like the medical providers have a cure, but it may be wrong for the individual. Substance Use Treatment for Adults includes a new chemical dependency recovery program. This sounds like a remedy for overprescribing drugs so is probably best suited to HHSA or elsewhere. Not sure why the program is only for adults either.

Given all the programs that Congress is ending or threatens, it is very disappointing to see a 17 mil cut to Health and Human Services. This is where the money should go, robust food voucher programs, housing vouchers, and so on.

Housing and Homelessness – I do not think we need the LGBTQ+ Innovative

Housing Program. They should mix with the rest of the homeless community. Let's not create a new program or bureaucracy which serves to treat people who have the same goal differently. On the Shallow Rental Subsidy Program, I do not think it should be cut off at 18 months. Some need more time, some need less.

And for all the money going to housing development, let's build cheaper housing like 3D printed, shipping crate homes, or adobe homes – let's be innovative and build quicker and cheaper so that won't leave a bunch of expensive empty homes when the housing crisis ends. Also, there needs to be more housing for extremely low income people.

Yes to more ocean and other water testing. Let's find the source of pollution. Maybe even get handheld pollution monitors to zero in on that hard-to-find crack or leaky pipe. But no to more firetrap EV's.

But the main thing is that there are so many emergencies these days – real safety issues - you need to beef up the 'locked' reserves and not rely on 'unlocked' reserves.

Regards,

Paul Henkin

From: Christopher Roberts
Sent: Saturday, June 6, 2026 6:45 PM
To: FGG, Public Comment
Subject: [External] Flock cameras

Follow Up Flag: Follow up
Flag Status: Flagged

Hello,

I am writing to express support for the budget amendment proposal to cut flock funding. Their recent changes to their terms of service should alarm the council, and I appreciate some members leading the charge to take action against such blatant invasion of privacy by a tech company.

Please see below for more info

<https://www.aclu.org/news/privacy-technology/flocks-terms-and-conditions>

Best,

Christopher Roberts, PhD

Sent from my iphone, please forgive brevities

From: Ami Adkins
Sent: Friday, June 5, 2026 9:20 AM
To: FGG, Public Comment
Subject: [External] Budget

Follow Up Flag: Follow up
Flag Status: Flagged

I am writing to urge you to restore funding to our public libraries and arts and culture and CUT funding to militarized police and surveillance flock cameras.

SDPD has proven they do not prioritize actual public safety and they are not effective in reducing crime or solving crimes.

Whereas funding to the common public goods like libraries and arts and community programs ARE proven to provide positive safety value and economic value to the community. Please put community good first over surveillance and militarized policing.

Thank you
Ami Adkins
San Diego resident

From: Ilsa Chapple
Sent: Friday, June 5, 2026 6:06 PM
To: FGG, Public Comment
Subject: [External] No to Flock Cameras

Follow Up Flag: Follow up
Flag Status: Flagged

To whom it may concern,

Our money should be used for bettering the community. Flock cameras create a surveillance state and only benefit billionaires and data centers. We are losing sight of humanity with all of this stuff. NO TO FLOCK CAMERAS.

A concerned community member,
Ilsa Chapple

From: Antonio Torres
Sent: Friday, June 5, 2026 2:36 PM
To: FGG, Public Comment
Subject: [External] Rid SD of FLOCK bring back ARTS

Follow Up Flag: Follow up
Flag Status: Flagged

Rid SD of FLOCK bring back ARTS

From: Natalie Ladik
Sent: Friday, June 5, 2026 11:42 AM
To: FGG, Public Comment
Subject: [External] End the Use of Flock Cameras

Follow Up Flag: Follow up
Flag Status: Flagged

As a citizen of San Diego, I would like to advocate for the end of the use of Flock cameras.
Thank you for your time,
Natalie Ladik

From: Roger Krick
Sent: Friday, June 5, 2026 10:03 AM
To: FGG, Public Comment
Subject: [External] Cut "Flock Cameras" for refunding of Libraries and Arts

Follow Up Flag: Follow up
Flag Status: Flagged

Hi my name is Roger Krick,
I am a constituent of San Diego - and I am writing today to voice my utmost support for the reallocation of funding in support of Public Libraries and the Arts for the San Diego. Myself and the community strongly oppose the surveillance state, and thats what these Flock cameras are. The community demands that funding be used for the good of its people; Public Libraries and the Arts.
Please hear our voices and accept the newly proposed revisions by using those funds to enrich our community.
Thank you for your time and consideration.

--

Roger Krick

From: Claire Luciano
Sent: Sunday, June 7, 2026 8:34 AM
To: FGG, Public Comment
Subject: [External] End Flock contract and fund libraries

Follow Up Flag: Follow up
Flag Status: Flagged

Hello,

I am a resident of San Diego and urge you to end the contract with Flock. We do not need to be spending money on mass surveillance. I urge you to redirect the 2.2 million dollars spend on flock to instead improving local services such as our public libraries.

Sincerely,
-Claire Luciano

Sent from my iPhone

From: Aaron Queen
Sent: Sunday, June 7, 2026 8:37 AM
To: FGG, Public Comment
Subject: [External] Ending the Flock Cameras

Follow Up Flag: Follow up
Flag Status: Flagged

I support ending the flock cameras and redirecting funding to public services. Do it.

Thank you,
Aaron

From: Jennifer Ball
Sent: Sunday, June 7, 2026 11:25 PM
To: FGG, Public Comment
Subject: [External] Dump Flock

Follow Up Flag: Follow up
Flag Status: Flagged

Dear SD County supervisors:

Dump Flock! We don't need this kind of government surveillance. We need libraries and art! Stop colluding with ICE. Find your humanity. We don't want constant police harassment.

Sincerely,

Jennifer Ball

(she/her)
www.OriginofAlphabet.com
www.HanziFinder.com
www.CuneiFinder.com
www.Fingerpuppetsrock.com
www.Free-RangeChickens.com

From: Gwenyvere Jones
Sent: Monday, June 8, 2026 6:54 AM
To: FGG, Public Comment
Subject: [External] Cut the flock camera funding!!!

Follow Up Flag: Follow up
Flag Status: Flagged

Hi! I am a member of district 1 in Chula Vista and I strongly support cutting the funding for Flock cameras so the money can be used to support libraries, recreation centers, and arts and culture initiatives.
Gwenyvere Jones

From: Norah Pearce
Sent: Wednesday, June 10, 2026 9:28 AM
To: FGG, Public Comment
Subject: [External] Flock Camera Removal - Public comment

Follow Up Flag: Follow up
Flag Status: Flagged

Hi there, my name is Norah. I am an SDSU student.

Recently, I have learned that SDC is considering cutting flock cameras and saving the county 2.2million dollars. I am writing to advocate for this, and make it heard that many, many students like myself feel this way. The removal of flock cameras is vital to preserving a non-surveillance state, given how these cameras are used by police and government agencies. There is no real justification for the millions being spent on flock cameras- cameras that are easily disabled, and contain 300\$ worth of precious metals that incentivize their destruction anyway...

By dismantling the Flock cameras, the SD county could fund public libraries and utilities, which are vital to community well-being. The money could be reinvested to do good, rather than letting it sit on a utility pole far above citizens' reach. Additionally, these cameras aid ICE, which is both immoral and antithetical to the status of San Diego as a sanctuary city.

Please hear my voice, and the voices of many students who don't know how to be heard. We are ANTI FLOCK and encourage the dismantling of that system!

Norah Pearce

From: Barry Jantz
Sent: Wednesday, June 10, 2026 8:47 AM
To: Paloma Aguirre; Anderson, Joel; Lawson-Remer, Terra; MontgomerySteppe, Monica; Desmond, Jim
Cc: FGG, CAO Mail; Hernandez, Elizabeth A.; Yancey, Adrienne; Thihalolipavan, Sayone; Bhatia, Anuj; Pavuk, Lyle; Tillyer, Matthew; Williams, Jenny; Ewart, Megan T; Casey, Virginia
Subject: [External] Budget Recommendations from Health Services Advisory Board
Attachments: FY 2026-27 HSAB Budget Letter.pdf

Honorable Members of the San Diego County Board of Supervisors:

On behalf of the County of San Diego Health Services Advisory Board, I am pleased to provide our input regarding the FY 2026-27 County of San Diego Health and Human Services Agency Operational Plan Budget.

Please see attached letter.

I look forward to a response from your office.

Please let me know if you have any questions.

Thank you,

Barry Jantz
Chair - HSAB

From: [Rachel Lozano Castro](#)
To: [EGG, Public Comment](#)
Cc: [Rachel Lozano Castro](#)
Subject: [External] Please add: written in person public comment - Rachel Lozano Castro
Date: Monday, June 1, 2026 5:13:39 PM

Thank you!

-Rachel Lozano Castro

Begin forwarded message:

From: Rachel Lozano Castro [REDACTED] >
Date: June 1, 2026 at 5:11:07 PM PDT
To: Rachel Lozano Castro <[REDACTED]>
Subject: Please add: written in person public comment - Rachel Lozano Castro

My name is Rachel Lozano Castro, representing PANA, Global Village Partner organizations, and here to support additional partners who make up the Community Budget Alliance.

First, thank you for your transformational investment this year in the Global Village Refugee and Immigrant Cultural Hub and Housing Campus in Mid-City, central San Diego County. This project will help keep our San Diego families stable and rooted as we prepare for the future.

We also celebrate the critical funding in this budget for and by our CBA partners for critical services such as family eviction prevention and youth support. Our families thrive when the whole ecosystem is strong.

To protect these wins, we urge you to fully fund our shared priorities in the main budget, in particular:

Fully fund the Department of Youth Development and youth drop-in centers.

Protect the allocation to shield Medi-Cal, CalFresh, and CalWORKs from cuts.

Prioritize tenant legal services and eviction diversion.

Please pass a budget that leaves no neighbor behind in San Diego. Thank you

-Rachel Lozano Castro

From: [Kathleen Hayden](#)
To: [Desmond, Jim](#); [FGG, Public Comment](#)
Subject: [External] 690 Miles of Road. The Most in the County.
Date: Friday, May 29, 2026 2:32:33 PM

Subject: Re: 690 Miles of Road. The Most in the County

Dear Supervisor Desmond,

You mentioned in your recent budget update that *"none of this is flashy. It's the boring stuff that makes a county work. And boring is fine by me, as long as we're doing it well."* You then asked what road or park closest to us needs attention.

As a public land researcher and a dedicated county volunteer for over 50 years, my answer is this: the linear park and trail resources closest to all of us—our historic backcountry public paths and rural roads—urgently need your structural attention.

Specifically, I am asking the Board to formalize and enforce operational compliance regarding Revised Statute 2477 (RS2477) throughout San Diego County, explicitly placing these critical linear resources under the jurisdiction of San Diego County Parks and Recreation.

On July 17, 2002, the San Diego County Board of Supervisors passed a landmark proposal under Agenda Item 3 (*Resolution of the Board of Supervisors of the County of San Diego, Asserting Road Rights-of-Way Created Under United States Revised Statute 2477 Throughout San Diego County*). This resolution legally established our county's right-of-way assertions over historic public trails, paths, and rural roads.

Historic trails and roads are fundamentally egalitarian transportation systems that form critical cultural landscapes. They provide essential avenues for passive recreation, connecting our communities to public lands, state parks, and national preserves. However, leaving the assertion and management of these pathways divided or unmonitored by a central, recreation-focused agency has led to administrative stagnation and a loss of public access.

To ensure the county is "doing it well," I respectfully request that you lead the Board to execute the following actions:

1. **Enforce RS2477 Compliance:** Reaffirm the county's 2002 commitment to defending and maintaining historic public rights-of-way against illegal closures or federal/state overreach.
2. **Assign Operational Jurisdiction to County Parks:** Formally transfer management, oversight, and trail-system operations of these RS2477 linear corridors to the San Diego County Department of Parks and Recreation.

County Parks is uniquely equipped to manage passive recreational infrastructure. Entrusting them with RS2477 jurisdiction ensures that our historic trails—such as those traversing Ramona, Santa Ysabel, and the greater backcountry—remain open, protected, and properly maintained for hikers, equestrians, and outdoor enthusiasts without placing unnecessary stress on local natural resources.

Boring infrastructure makes a county work, but ensuring the public retains its historic right to

access its beautiful backcountry is what keeps our communities thriving. Thank you for your continued leadership and commitment to securing District 5's fair share of public space, roads, and trail access.

I look forward to your response and would welcome the opportunity to meet with your team to discuss the implementation of this jurisdiction.

Respectfully submitted,

Kathleen Hayden *Public Land Researcher & Volunteer*

[Redacted]

[Redacted]

On Behalf of San Diego County Community-Based Partners of ¡Más Fresco! Plus
April 30, 2026

San Diego County Board of Supervisors
1600 Pacific Highway
San Diego, CA 92101

Dear Chair Terra Lawson-Remer and Members of the San Diego County Board of Supervisors:

On behalf of the undersigned community-based organizations serving families across San Diego County, we write to express our strong support for continued and expanded County investment in the ¡Más Fresco! Plus program, and respectfully urge the Board of Supervisors to allocate additional funding for the program in the FY 2026–27 County budget.

As trusted community partners working directly with households experiencing food insecurity, chronic disease, and economic hardship, we have seen firsthand the profound impact that ¡Más Fresco! Plus has had on the health and well-being of our communities. This program is a proven, community-centered solution that addresses multiple County priorities simultaneously: improving food security, reducing chronic disease risk, advancing health equity, and strengthening local economic resilience.

Since its launch in 2022, ¡Más Fresco! Plus has served more than 3,500 households across San Diego County, delivering over 68,000 farm-fresh produce boxes and distributing more than \$2 million in nutrition incentives to families facing significant barriers to healthy food access. The program has generated over \$3.8 million in local economic impact, including more than \$3.3 million benefiting local farms and food producers, demonstrating that County investment in this program produces measurable returns for both public health and the regional economy.

The communities we serve are among those most affected by food insecurity and chronic disease:

- 78% of participants reported they could not afford balanced meals before joining the program;
- 60% reported having one or more chronic health conditions;
- 71% live in zip codes designated as high-need areas.

The outcomes are clear and compelling:

- 87% of participants say they now have enough fruits and vegetables;
- 77% report worrying less about feeding their families healthy foods;

- 99% say the program improved their overall health and nutrition;
- Self-reported positive health status increased by 71%, rising from 34% at baseline to 58% at follow-up.

Beyond these measurable outcomes, ¡Más Fresco! Plus strengthens the capacity of the community organizations that serve as its backbone. Over \$88,000 has been re-granted directly to local clinics and community-based organizations, enabling us to deepen outreach, strengthen referral systems, and better serve vulnerable residents.

As organizations embedded in neighborhoods across the county, we can attest that ¡Más Fresco! Plus is more than a food program, it is a vital public health intervention that restores dignity, improves health outcomes, reduces strain on families, and builds stronger community trust in health and social service systems.

We respectfully ask the Board of Supervisors to:

1. Increase funding for ¡Más Fresco! Plus in the upcoming County budget cycle to expand access to more eligible residents; and
2. Establish sustained, recurring baseline funding to ensure long-term program stability and equitable growth.

San Diego County has already demonstrated visionary leadership in supporting this innovative model. Additional investment now will protect and expand one of the County's most effective and evidence-based food-as-medicine strategies.

Thank you for your leadership and for your continued commitment to the health of San Diego County residents.

Sincerely,

San Diego County Childhood Obesity Initiative Community Council

Members representing:

District 1

District 2

District 3

District 4

District 5

Signed in support by:

Alliance Health Clinic

Simin Khadivi

Comite Organizador Latino de City Heights
Daisy O Rosas

Holistic Afghan Women Association
Ayesha Zafari

Horn Of Africa
Iddo Gelle

Karen Organization of San Diego
April Moo

Pacific Islander Collective San Diego
Tana Lepule

San Diego Communities Coalition
Nooria Esmaelzade

SBCS (South Bay Community Services)
Kathryn Lembo

THRIVE Lemon Grove
Joyce Moore

United Women of East Africa Support Team (UWEAST)
Makhfira Abdullahi

En nombre de los socios comunitarios del Condado de San Diego de ¡Más Fresco! Plus
30 de abril de 2026

Junta de Supervisores del Condado de San Diego
1600 Pacific Highway
San Diego, CA 92101

Estimada Presidenta Terra Lawson-Remer y miembros de la Junta de Supervisores del Condado de San Diego:

En nombre de las organizaciones comunitarias firmantes que sirven a familias en todo el Condado de San Diego, les escribimos para expresar nuestro firme apoyo a la inversión continua y ampliada del Condado en el programa ¡Más Fresco! Plus, y respetuosamente instamos a la Junta de Supervisores a asignar financiamiento adicional para el programa en el presupuesto del Condado para el año fiscal 2026–2027.

Como socios comunitarios de confianza que trabajamos directamente con hogares que enfrentan inseguridad alimentaria, enfermedades crónicas y dificultades económicas, hemos sido testigos de primera mano del profundo impacto que ¡Más Fresco! Plus ha tenido en la salud y el bienestar de nuestras comunidades. Este programa es una solución comprobada y centrada en la comunidad que aborda múltiples prioridades del Condado de manera simultánea: mejorar la seguridad alimentaria, reducir el riesgo de enfermedades crónicas, promover la equidad en salud y fortalecer la resiliencia económica local.

Desde su lanzamiento en 2022, ¡Más Fresco! Plus ha atendido a más de 3,500 hogares en todo el Condado de San Diego, entregando más de 68,000 cajas de productos agrícolas frescos y distribuyendo más de \$2 millones en incentivos nutricionales a familias que enfrentan barreras significativas para acceder a alimentos saludables. El programa ha generado más de \$3.8 millones en impacto económico local, incluyendo más de \$3.3 millones que han beneficiado a agricultores y productores de alimentos locales, lo que demuestra que la inversión del Condado en este programa produce resultados medibles tanto para la salud pública como para la economía regional.

Las comunidades a las que servimos se encuentran entre las más afectadas por la inseguridad alimentaria y las enfermedades crónicas:

- El 78% de los participantes reportó que no podía costear comidas balanceadas antes de unirse al programa;
- El 60% reportó tener una o más condiciones de salud crónicas;
- El 71% vive en códigos postales designados como áreas de alta necesidad.

Los resultados son claros y contundentes:

- El 87% de los participantes afirma que ahora tiene suficientes frutas y verduras;
- El 77% reporta preocuparse menos por alimentar a sus familias con alimentos saludables;

- El 99% afirma que el programa mejoró su salud y nutrición en general;
- El estado de salud positivo auto reportado aumentó en un 71%, pasando del 34% al inicio al 58% en el seguimiento.

Más allá de estos resultados medibles, ¡Más Fresco! Plus fortalece la capacidad de las organizaciones comunitarias que sirven como base del programa. Más de \$88,000 han sido redistribuidos directamente a clínicas locales y organizaciones comunitarias, lo que nos permite ampliar el alcance, fortalecer los sistemas de referencia y servir mejor a los residentes más vulnerables.

Como organizaciones arraigadas en vecindarios de todo el condado, podemos afirmar que ¡Más Fresco! Plus es más que un programa de alimentos: es una intervención vital de salud pública que restaura la dignidad, mejora los resultados de salud, reduce la carga sobre las familias y fortalece la confianza comunitaria en los sistemas de salud y servicios sociales.

Respetuosamente solicitamos a la Junta de Supervisores que:

1. Aumente el financiamiento para ¡Más Fresco! Plus en el próximo ciclo presupuestario del Condado para ampliar el acceso a más residentes elegibles; y
2. Establezca un financiamiento base sostenido y recurrente para garantizar la estabilidad a largo plazo del programa y un crecimiento equitativo.

El Condado de San Diego ya ha demostrado un liderazgo visionario al apoyar este modelo innovador. Una inversión adicional en este momento protegerá y ampliará una de las estrategias de “alimentos como medicina” más efectivas y basadas en evidencia del Condado.

Gracias por su liderazgo y por su continuo compromiso con la salud de los residentes del Condado de San Diego.

Atentamente,

Consejo Comunitario de la Iniciativa de Obesidad Infantil del Condado de San Diego

Miembros que representan:

Distrito ____

Distrito ____

Firmado en apoyo por:

Organización 1

Nombre del miembro del personal en la Organización 1

Organización 2

Nombre del miembro del personal en la Organización 2

Organización 3

Nombre del miembro del personal en la Organización 3

From: [Gloria Sandvik](#)
To: [EGG, Public Comment](#)
Subject: [External] Agenda item: Global Village Budget Allocation
Date: Wednesday, May 20, 2026 11:09:50 AM

To: SD County Board of Supervisors
o/c of Andrew Potter, Executive Office, Clerk of the Board of Supervisors
From: Gloria Sandvik, Del Mar, Ca.
Re:Global Village Hub Budget Allocation

Dear Honorable Members of the Board of Supervisors,

My name is Gloria Sandvik and I am a resident of Del Mar, Ca.

I write to you to strongly urge your approval of the budget allocation for the Global Village Hub.

It is a much needed affordable housing project and superior economic development opportunity. In addition, it will serve as a regional hub to support community resilience in times of emergency and crisis in our vulnerable era and for the most vulnerable.

From a locational perspective, it is perfectly situated adjacent to the planned Cholles Triangle Park and has excellent transit services and neighborhood facilities near by that can sustain a community development project.

I appreciate your consideration of this extraordinarily creative project and your support for the allocation of funds for the Global Village Hub.

Thank you,

Gloria Sandvik

Del Mar, Ca.

Sent from my iPhone

From: [dde.d](#)
To: [Lawson-Remer, Terra](#)
Cc: [Anderson, Joel](#); [Paloma Aguirre](#); [MontgomerySteppe, Monica](#); [Desmond, Jim](#); [EGG, Public Comment](#)
Subject: [External] Special delivery from Terra
Date: Friday, May 22, 2026 3:39:11 PM

Terra,

It is best to avoid discussing political views or the bill's cost to taxpayers. The key takeaway is simply that law enforcement and immigration are receiving necessary support. The 'Big Beautiful Bill' is an excellent way to keep the community safe and secure; please ensure personal opinions are kept out of official form letters.

SW.

We pushed hard to deliver this: San Diego County's new balanced budget plan closes the gap without cutting the core services families rely on.

Despite millions of dollars in federal cuts and cost shifts, this budget keeps local finances in check, and protects libraries, parks, emergency response, behavioral health, homelessness services, veterans services, and food assistance.

Here's how we did it.

(Note from Team Terra: Read to the end for a very special announcement)

Closing the Budget Gap Without Cutting Services

The standard we set for the Fiscal Year 2026-2027 budget was simple: work as hard as the taxpayers that we represent.

That means doing the hard internal work first — finding savings, modernizing outdated systems, reducing avoidable costs, and making taxpayer dollars work harder — before asking families to absorb service cuts.

We did that through fiscal sustainability actions proposed by our County operations team and the subcommittee I serve on with Vice Chair Monica Montgomery Steppe, including:

- Modernizing outdated phone and communications systems
- Tightening our real estate footprint to reducing unnecessary lease and office costs
- Right-sizing our vehicle fleet
- Responsibly unlocking excess reserves to put them to work
- Centralizing shared administrative functions.
- Restructuring operations to increase flexibility and reduce costs

Here's what that means for you:

- No reductions in library hours or park access
- No cuts to emergency response or public safety services
- No unnecessary layoffs that would worsen service delivery
- Continued funding for behavioral health, homelessness response, veterans services, food

assistance, and other safety-net programs that thousands of San Diegans depend on
But We're Not Out of the Woods Yet
We also have to be honest about what's ahead.

Federal changes through H.R. 1 — the so-called 2025 “Big Beautiful Bill” — are already creating real costs for counties like ours.

In plain English: Washington is cutting and shifting costs, and counties are being forced to pick up more responsibility for services that families still need.

This budget had to carve out local funding to absorb the first wave of known federal impacts, including:

\$7.9 million for 122 new staff to meet new federal CalFresh requirements
\$15.8 million for new CalFresh administrative cost shifts
\$44.7 million to address mid-year H.R. 1 implementation costs, emerging federal impacts that are not yet fully quantified, and other safety net needs
Unfortunately, these impacts will not stop this year.

Next year's local costs are currently estimated to range from \$44.7 million to more than \$241.1 million, depending on future state and federal decisions.

And that number does not even capture the full downstream impact on hospitals, clinics, emergency rooms, housing, behavioral health services, and families across our region.

But no matter what gets thrown at us, we are going to keep doing the hard work:

Finding savings
Protecting services
Making taxpayer dollars work harder
Preparing for the federal impacts still ahead
That is how we keep San Diego County strong, stable, and ready for what comes next.

In service,

Terra

P.S. A note from Terra's team
On Monday, Terra gave birth early to a beautiful baby girl.

The baby came ahead of schedule, but her health is good and so is Terra's. We anticipate a rapid recovery for both. Please join us in congratulating mamma and baby!

Supervisor Terra Lawson-Remer · 1600 Pacific Highway, 335, San Diego, CA 92101, United



LOCAL 221

Service Employees International Union, CLC

June 1, 2026

San Diego County Board of Supervisors
1600 Pacific Highway
San Diego, CA 92101

Re: Tier D Study

Dear Chair Lawson-Remer and Members of the Board of Supervisors,

On behalf of SEIU Local 221 and the County workers we represent, I write to express concerns regarding the impact of Tier D on the stability, recruitment and retention of county employees. Every day, staff under Tier D face pension and retirement uncertainty, making it harder to recruit and retain skilled workers our County depends on. This unfair system strains workloads, burns out dedicated employees, and weakens vital public services.

As you likely recall, during the course of our negotiations process for the 2025 to 2028 contract, County staff stated that the County was not interested in reviewing the impact of Tier D and was unwilling and/or unable to tell SEIU members the cost of eliminating Tier D. After lots of advocacy by the SEIU Bargaining Team and membership, we were very pleased that the final agreement included a commitment to work with an actuary to identify the cost of eliminating Tier D and placing all current Tier D employees and new hires on Tier C going forward. And indeed, we found the report from Foster and Foster to be very valuable in weighing the cost of implementation vs the impact to the workforce and the community.

Here are some key numbers:

- ✓ If Tier D was eliminated the cost in 2027 would be approximately \$25.4 million, 0.3% of the County's current overall annual budget
- ✓ The annual cost to the county would be approximately \$37.6 million by 2032, which would be an estimated 0.3% - 0.5% of the overall annual budget
- ✓ This cost is estimated to be between 1.0% and 2.3% of payroll costs between now and 2043

We call upon the board of supervisors to closely review this report, talk with impacted employees, and make a plan once and for all to finally end Tier D. We thank you for your engagement on this critical issue for our employees and our community.

Sincerely,

Crystal Irving

President
SEIU Local 221

San Diego ~ Imperial Counties

4004 Kearny Mesa Road ~ San Diego, CA 92111 ~ (858) 560-0151 ~ Fax (858) 560-1299



**SPECIAL ACTUARIAL ANALYSIS
TIER D BENEFIT IMPROVEMENT**

Performed For: County of San Diego
Performed By: Foster & Foster Consulting Actuaries, Inc

February 5, 2026



FOSTER & FOSTER
ACTUARIES AND CONSULTANTS



February 5, 2026

Joshua Ramirez
Finance & General Governmental Group
County of San Diego

**Re: Tier D Benefit Analysis
San Diego County Employees Retirement Association**

Dear Mr. Ramirez:

Foster & Foster Consulting Actuaries, Inc. (Foster & Foster) is pleased to present this report surrounding potential benefit changes to current Tier D employees and future new hires covered by the San Diego County Employees Retirement Association (SDCERA) to the County of San Diego (County). The findings, conclusions, and any recommendations for consideration presented in this report may be specific to the County. Foster & Foster may produce different findings or arrive at different conclusions in other situations or even in cases involving similar retirement systems. As such, it is important to keep in mind that the use of this information for purposes other than those expressed here may not be appropriate.

Foster & Foster does not provide legal, investment or accounting advice. Thus, the information in this report is not intended to supersede or supplant the advice or the interpretations of the County or its affiliated legal, investing or accounting partners.

The undersigned is familiar with the relevant aspects of retirement benefit valuations and meets the Qualification Standards of the American Academy of Actuaries.

Hopefully the results of this study will lead to good discussions. If you have any questions, concerns, or would like to discuss the results in greater detail, please do not hesitate to contact me.

Respectfully submitted,

Foster & Foster Consulting Actuaries, Inc.

By: 
Drew D. Ballard, FSA, EA, MAAA

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INTRODUCTION

SDCERA is an employer-sponsored defined benefit plan qualified under Internal Revenue Code Section 401(a) that provides a lifetime benefit to Members that is calculated based on a formula using age at retirement, years of service credit, and monthly final average compensation. SDCERA was established by the County on July 1, 1939, pursuant to California's Employees Retirement Law of 1937 (CERL). The plan currently provides benefits to nine (9) different membership tiers with varying benefit levels.

The County has requested Foster & Foster perform a special actuarial analysis to evaluate the expected impact of eliminating Tier D benefits and placing all current Tier D employees and future new hires into the Tier C benefit structure. Foster & Foster performed a parallel replication of the June 30, 2024 actuarial valuation performed by SDCERA's actuary which serves as the basis for the results presented herein.

The purpose of this report is to analyze the expected impact on the Employer and Employee cost including breakout by employee group (General/Safety) and bargaining unit (when applicable).

This analysis is only an estimate as of a single date and cannot guarantee future outcomes. Future actuarial measurements may differ significantly from the current measurements presented in this report for a variety of reasons including: changes in applicable laws, changes in plan provisions, changes in assumptions, or plan experience different from expectations. Due to the limited scope of the analysis, we did not perform an analysis of the potential range of such future measurements.



SDCERA BENEFITS (TIER C/D)

Membership Eligibility – All permanent employees of the County of San Diego or contracting district, scheduled to work 20 or more hours weekly, are eligible, subject to classification below

General Tier C	All General members with membership dates on or after January 1, 2013 and before July 1, 2018
General Tier D	All General members with membership dates on or after July 1, 2018
Safety Tier C	All Safety members with membership dates on or after January 1, 2013 and before July 1, 2020
Safety Tier D	All Safety members with membership dates on or after July 1, 2020

Final Compensation for Benefit Determination (FAC)

Tier C (General/Safety)	Highest consecutive 36 months (FAC3)
Tier D (General/Safety)	Highest consecutive 36 months (FAC3)

Service Retirement Eligibility

General Tier C and Tier D	Age 52 with 5 years of service, or age 70 regardless of service
Safety Tier C and Tier D	Age 50 with 5 years of service, or age 70 regardless of service

Benefit Formula

General Tier C	Age 67 and over: 2.50% x FAC3 x Service (Reduced prior to age 67):
	Age 65: 2.30%
	Age 62: 2.00%
	Age 60: 1.80%
	Age 55: 1.30%
General Tier D	Age 52: 1.00%
	Maximum Benefit: None
	Age 65 and over: 1.62% x FAC3 x Service (Reduced prior to age 65):
	Age 62: 1.39%
	Age 60: 1.28%
Safety Tier C	Age 55: 0.99%
	Age 52: 0.87%
	Maximum Benefit: 100% of FAC3
	Age 57 and over: 2.70% x FAC3 x Service (Reduced prior to age 57):
	Age 56: 2.60%
Safety Tier D	Age 55: 2.50%
	Age 50: 2.00%
	Maximum Benefit: None
	Age 57 and over: 2.50% x FAC3 x Service (Reduced prior to age 57):
	Age 56: 2.429%
	Age 55: 2.357%
	Age 50: 2.000%
	Maximum Benefit: None



SDCERA BENEFITS (TIER C/D)

Cost of Living Adjustment (COLA)

General Tier C and Tier D	Future changes based on changes to the CPI for the San Diego-Carlsbad Area to a maximum of 2% per year, excess “banked”
Safety Tier C and Tier D	Future changes based on changes to the CPI for the San Diego-Carlsbad Area to a maximum of 2% per year, excess “banked”

Member Contribution Rates

General Tier C	Non-entry age based rates that provide for 50% of total Normal Cost Rate Rate as of June 30, 2024: 10.00%
General Tier D	Non-entry age based rates that provide for 50% of total Normal Cost Rate Rate as of June 30, 2024: 7.35%
Safety Tier C	Non-entry age based rates that provide for 50% of total Normal Cost Rate Rate as of June 30, 2024: 16.27%
Safety Tier D	Non-entry age based rates that provide for 50% of total Normal Cost Rate Rate as of June 30, 2024: 15.69%



DEFINITIONS

An actuarial valuation provides a best estimate of a system's actuarial liabilities and contribution levels at a particular point in time. This estimate helps ensure the current assets and future contribution requirements will be sufficient to provide benefits promised to members. Future liabilities are determined by applying a set of actuarial assumptions to project the occurrence, amount and timing of benefits that will become payable according to the current plan provisions. The extent to which an actuarial valuation accurately measures a plan's liabilities and contribution levels depends on how well the actuarial assumptions predict future plan experience.

SDCERA has an annual actuarial valuation performed by its actuary based on a valuation date of June 30 each year which determines the funded status as of the valuation date and establishes the funding requirements for the fiscal year beginning twelve months after the valuation date. Foster & Foster most recently performed an independent replication of the SDCERA actuarial valuation as of June 30, 2024, which will serve as the basis for the remainder of this analysis. Below we have included of some basic pension terms:

- ❖ **Actuarial Cost Method** – A procedure for allocating the actuarial present value of benefits to time periods, usually in the form of a normal cost and an actuarially accrued liability. Under the entry age actuarial cost method (used in SDCERA's valuation), the normal cost is the sum of the individual normal costs for all active participants. For an active participant, the normal cost is determined by allocating the actuarial present value of benefits as a level percentage of compensation between the entry age and assumed exit age(s).
- ❖ **Present Value of Future Benefits (PVB)** – This is today's value of all the expected benefit payments that will be made to the current pension population. It is the discounted value of benefits that are expected to be paid in the future, determined as of a given date (i.e. valuation date) by the application of a particular set of assumptions with regard to future events. The present value of benefits under SDCERA includes the liabilities for active members, inactive members in payment status, and inactive members entitled to either a refund or a future retirement benefit.
- ❖ **Actuarial Accrued Liability (AAL)** – The portion of the actuarial present value of benefits that has been accumulated through service worked with the County.
- ❖ **Recommended Employer Contribution** – A target or recommended contribution by the actuary for the applicable plan year. This is typically comprised of the employer normal cost (and expenses, if applicable) plus a UAAL amortization payment, adjusted for interest according to the timing of contributions during the applicable plan year.
- ❖ **Normal Cost** – The portion of the actuarial present value of benefits which is earned each year. This represents the current year's costs for pension benefits.
- ❖ **Unfunded Actuarial Accrued Liability (UAAL)** – The portion of the actuarial accrued liability that is not covered by system assets.



ACTUARIAL ASSUMPTIONS/METHODS

The actuarial valuation process, while sophisticated in its calculation methodology, is an estimate of the financial value of benefits payable on contingent events, most of which occur many years into the future. Actuarial liabilities are determined by projecting future benefit payments for each member based on individual census data, the benefit provisions, and a set of actuarial assumptions regarding future compensation increases and demographic behavior (turnover, retirement, mortality, etc.).

When reviewing the results presented throughout the remainder of this report, please keep in mind the following:

- ❖ Results were based upon census data as of the June 30, 2024 actuarial valuation as provided by SDCERA which we reviewed for reasonableness but did not audit.
- ❖ We relied upon actuarial assumptions, methods, and plan provisions set forth in the June 30, 2024 actuarial valuation report prepared by SDCERA's actuary, unless otherwise noted
- ❖ The benefit change was assumed to be effective on the valuation date (June 30, 2024) for illustrative purposes
- ❖ The benefit change was assumed to be prospective, meaning there is no change to Tier D service and benefits earned on or before June 30, 2024
- ❖ Tier D participants subject to same actuarial assumptions as current Tier C participants after the valuation date
- ❖ Consistent with the approach used by SDCERA's actuary, in preparing the Normal Cost rates, we have assumed that exactly 50% of the Normal Cost would be paid by the Tier C and Tier D members



MEMBER CONTRIBUTION RATES

Pursuant to Section 7522.30(a) of the Government Code, Tier C and Tier D members are required to contribute at least 50% of the Normal Cost rate. As presented above, below is a table summarizing the member contribution rates effective June 30, 2024.

Membership Tier	Contribution Rate
General Tier C	10.00%
General Tier D	7.35%
Safety Tier C	16.27%
Safety Tier D	15.69%

If Tier D were eliminated and all current Tier D members were reclassified as Tier C members, the Tier C Normal Cost rate would need to be recalculated to take into account the change in demographic composition.

Based on our analysis, we have estimated the member contribution rates for each membership tier would change as follows:

Membership Tier	New Contribution Rate	Change
General Tier C	10.11%	+0.11%
General Tier D	10.11%	+2.76%
Safety Tier C	16.84%	+0.57%
Safety Tier D	16.84%	+1.15%



EMPLOYER COST PROJECTIONS – GENERAL/SAFETY

General										
Valuation Date	Normal Cost \$			Additional UAAL Payment \$	Change \$	Normal Cost % of Payroll			Additional UAAL Payment % of Payroll	Change % of Payroll
	Current Benefits	Proposed Benefits	Change in NC			Current Benefits	Proposed Benefits	Change in NC		
	\$	\$								
6/30/2024	174,100	189,600	\$ 15,500	\$ 2,300	\$ 17,800	11.7%	12.8%	1.1%	0.2%	1.3%
6/30/2025	174,600	192,100	17,500	2,400	19,900	11.4%	12.6%	1.2%	0.2%	1.4%
6/30/2026	175,300	194,800	19,500	2,400	21,900	11.2%	12.4%	1.2%	0.2%	1.4%
6/30/2027	176,100	197,600	21,500	2,500	24,000	10.9%	12.2%	1.3%	0.2%	1.5%
6/30/2028	177,100	200,600	23,500	2,600	26,100	10.6%	12.0%	1.4%	0.2%	1.6%
6/30/2029	178,100	203,600	25,500	2,700	28,200	10.4%	11.9%	1.5%	0.2%	1.7%
6/30/2030	179,100	206,700	27,600	2,700	30,300	10.2%	11.7%	1.5%	0.2%	1.7%
6/30/2031	180,200	209,900	29,700	2,800	32,500	9.9%	11.6%	1.7%	0.2%	1.9%
6/30/2032	181,100	213,100	32,000	2,900	34,900	9.7%	11.4%	1.7%	0.2%	1.9%
6/30/2033	182,200	216,400	34,200	3,000	37,200	9.5%	11.3%	1.8%	0.2%	2.0%
6/30/2034	183,300	219,900	36,600	3,100	39,700	9.3%	11.1%	1.8%	0.2%	2.0%
6/30/2035	184,600	223,500	38,900	3,200	42,100	9.1%	11.0%	1.9%	0.2%	2.1%
6/30/2036	186,000	227,300	41,300	3,300	44,600	8.9%	10.9%	2.0%	0.2%	2.2%
6/30/2037	187,500	231,300	43,800	3,400	47,200	8.7%	10.8%	2.1%	0.2%	2.3%
6/30/2038	189,100	235,500	46,400	3,500	49,900	8.5%	10.6%	2.1%	0.2%	2.3%
6/30/2039	191,100	240,000	48,900	3,600	52,500	8.4%	10.5%	2.1%	0.2%	2.3%
6/30/2040	193,500	245,100	51,600	3,700	55,300	8.3%	10.5%	2.2%	0.2%	2.4%
6/30/2041	196,400	250,600	54,200	3,800	58,000	8.1%	10.4%	2.3%	0.2%	2.5%
6/30/2042	199,800	256,500	56,700	3,900	60,600	8.1%	10.3%	2.2%	0.2%	2.4%
6/30/2043	203,600	263,000	59,400	4,000	63,400	8.0%	10.3%	2.3%	0.2%	2.5%



EMPLOYER COST PROJECTIONS – GENERAL/SAFETY

Safety										
Valuation Date	Normal Cost \$			Additional UAAL Payment \$	Change \$	Normal Cost % of Payroll			Additional UAAL Payment % of Payroll	Change % of Payroll
	Current Benefits	Proposed Benefits	Change in NC			Current Benefits	Proposed Benefits	Change in NC		
6/30/2024	\$ 79,500	\$ 80,300	\$ 800	\$ 0	\$ 800	21.0%	21.2%	0.2%	0.0%	0.2%
6/30/2025	80,200	81,200	1,000	0	1,000	20.6%	20.8%	0.2%	0.0%	0.2%
6/30/2026	81,000	82,300	1,300	0	1,300	20.2%	20.5%	0.3%	0.0%	0.3%
6/30/2027	81,900	83,400	1,500	0	1,500	19.8%	20.2%	0.4%	0.0%	0.4%
6/30/2028	82,800	84,500	1,700	0	1,700	19.4%	19.8%	0.4%	0.0%	0.4%
6/30/2029	83,600	85,500	1,900	0	1,900	19.1%	19.5%	0.4%	0.0%	0.4%
6/30/2030	84,400	86,600	2,200	0	2,200	18.7%	19.2%	0.5%	0.0%	0.5%
6/30/2031	85,400	87,800	2,400	0	2,400	18.4%	18.9%	0.5%	0.0%	0.5%
6/30/2032	86,400	89,100	2,700	0	2,700	18.0%	18.6%	0.6%	0.0%	0.6%
6/30/2033	87,500	90,500	3,000	0	3,000	17.7%	18.3%	0.6%	0.0%	0.6%
6/30/2034	88,700	92,000	3,300	0	3,300	17.5%	18.1%	0.6%	0.0%	0.6%
6/30/2035	90,100	93,600	3,500	0	3,500	17.2%	17.9%	0.7%	0.0%	0.7%
6/30/2036	91,600	95,400	3,800	0	3,800	17.0%	17.7%	0.7%	0.0%	0.7%
6/30/2037	93,100	97,200	4,100	0	4,100	16.8%	17.5%	0.7%	0.0%	0.7%
6/30/2038	94,700	99,100	4,400	0	4,400	16.6%	17.4%	0.8%	0.0%	0.8%
6/30/2039	96,600	101,300	4,700	0	4,700	16.4%	17.2%	0.8%	0.0%	0.8%
6/30/2040	98,700	103,700	5,000	0	5,000	16.3%	17.1%	0.8%	0.0%	0.8%
6/30/2041	101,100	106,400	5,300	0	5,300	16.2%	17.1%	0.9%	0.0%	0.9%
6/30/2042	103,700	109,400	5,700	0	5,700	16.2%	17.0%	0.8%	0.0%	0.8%
6/30/2043	106,500	112,400	5,900	0	5,900	16.1%	17.0%	0.9%	0.0%	0.9%



EMPLOYER COST PROJECTIONS – GENERAL/SAFETY

Total										
Valuation Date	Normal Cost \$			Additional UAAL Payment \$	Change \$	Normal Cost % of Payroll			Additional UAAL Payment % of Payroll	Change % of Payroll
	Current Benefits	Proposed Benefits	Change in NC			Current Benefits	Proposed Benefits	Change in NC		
	\$	\$								
6/30/2024	253,600	269,900	\$ 16,300	\$ 2,300	\$ 18,600	13.6%	14.5%	0.9%	0.1%	1.0%
6/30/2025	254,800	273,300	18,500	2,300	20,800	13.3%	14.3%	1.0%	0.1%	1.1%
6/30/2026	256,300	277,000	20,700	2,400	23,100	13.0%	14.0%	1.0%	0.1%	1.1%
6/30/2027	258,000	280,900	22,900	2,500	25,400	12.7%	13.8%	1.1%	0.1%	1.2%
6/30/2028	259,900	285,000	25,100	2,600	27,700	12.4%	13.6%	1.2%	0.1%	1.3%
6/30/2029	261,700	289,100	27,400	2,600	30,000	12.2%	13.4%	1.2%	0.1%	1.3%
6/30/2030	263,600	293,300	29,700	2,700	32,400	11.9%	13.2%	1.3%	0.1%	1.4%
6/30/2031	265,500	297,700	32,200	2,800	35,000	11.7%	13.1%	1.4%	0.1%	1.5%
6/30/2032	267,500	302,200	34,700	2,900	37,600	11.4%	12.9%	1.5%	0.1%	1.6%
6/30/2033	269,700	306,900	37,200	3,000	40,200	11.2%	12.7%	1.5%	0.1%	1.6%
6/30/2034	272,100	311,900	39,800	3,100	42,900	11.0%	12.6%	1.6%	0.1%	1.7%
6/30/2035	274,700	317,200	42,500	3,200	45,700	10.8%	12.4%	1.6%	0.1%	1.7%
6/30/2036	277,500	322,700	45,200	3,200	48,400	10.6%	12.3%	1.7%	0.1%	1.8%
6/30/2037	280,600	328,500	47,900	3,300	51,200	10.4%	12.1%	1.7%	0.1%	1.8%
6/30/2038	283,800	334,600	50,800	3,400	54,200	10.2%	12.0%	1.8%	0.1%	1.9%
6/30/2039	287,600	341,300	53,700	3,600	57,300	10.0%	11.9%	1.9%	0.1%	2.0%
6/30/2040	292,200	348,800	56,600	3,700	60,300	9.9%	11.8%	1.9%	0.1%	2.0%
6/30/2041	297,600	357,000	59,400	3,800	63,200	9.8%	11.8%	2.0%	0.1%	2.1%
6/30/2042	303,500	365,900	62,400	3,900	66,300	9.7%	11.7%	2.0%	0.1%	2.1%
6/30/2043	310,100	375,400	65,300	4,000	69,300	9.6%	11.7%	2.1%	0.1%	2.2%



EMPLOYER COST PROJECTIONS – BARGAINING UNIT

AE								
Valuation Date	Normal Cost \$		Additional UAAL Payment \$	Change \$	Normal Cost % of Payroll		Additional UAAL Payment % of Payroll	Change % of Payroll
	Current Benefits	Proposed Benefits			Current Benefits	Proposed Benefits		
6/30/2024	\$ 4,600	\$ 5,100	\$ 100	\$ 600	12.8%	14.2%	0.2%	1.6%
6/30/2025	4,600	5,200	100	700	12.5%	14.1%	0.2%	1.8%
6/30/2026	4,600	5,300	100	800	12.3%	13.9%	0.2%	1.8%
6/30/2027	4,700	5,400	100	800	12.0%	13.8%	0.2%	2.0%
6/30/2028	4,700	5,500	100	900	11.8%	13.7%	0.2%	2.1%
6/30/2029	4,800	5,600	100	900	11.6%	13.6%	0.2%	2.2%
6/30/2030	4,800	5,700	100	1,000	11.4%	13.5%	0.2%	2.3%
6/30/2031	4,900	5,900	100	1,100	11.2%	13.4%	0.2%	2.4%
6/30/2032	5,000	6,000	100	1,100	11.0%	13.3%	0.2%	2.5%
6/30/2033	5,000	6,100	100	1,200	10.8%	13.3%	0.2%	2.7%
6/30/2034	5,100	6,300	100	1,300	10.7%	13.2%	0.2%	2.7%
6/30/2035	5,200	6,500	100	1,400	10.5%	13.1%	0.2%	2.8%
6/30/2036	5,200	6,600	100	1,500	10.4%	13.1%	0.2%	2.9%
6/30/2037	5,300	6,800	100	1,600	10.2%	13.0%	0.2%	3.0%
6/30/2038	5,400	7,000	100	1,700	10.1%	12.9%	0.2%	3.0%
6/30/2039	5,500	7,100	100	1,700	10.0%	12.9%	0.2%	3.1%
6/30/2040	5,600	7,300	100	1,800	9.9%	12.9%	0.2%	3.2%
6/30/2041	5,800	7,500	100	1,800	9.8%	12.8%	0.2%	3.2%
6/30/2042	5,900	7,700	100	1,900	9.7%	12.8%	0.2%	3.3%
6/30/2043	6,000	8,000	100	2,100	9.7%	12.8%	0.2%	3.3%

EMPLOYER COST PROJECTIONS – BARGAINING UNIT

AM								
Valuation Date	Normal Cost \$		Additional UAAL Payment \$	Change \$	Normal Cost % of Payroll		Additional UAAL Payment % of Payroll	Change % of Payroll
	Current Benefits	Proposed Benefits			Current Benefits	Proposed Benefits		
6/30/2024	\$ 159	\$ 159	\$ 0	\$ -	19.0%	19.0%	0.0%	-
6/30/2025	157	158	0	1	18.3%	18.5%	0.0%	0.2%
6/30/2026	153	157	0	4	17.7%	18.1%	0.0%	0.4%
6/30/2027	143	150	0	7	16.5%	17.3%	0.0%	0.8%
6/30/2028	129	139	0	10	15.1%	16.3%	0.0%	1.2%
6/30/2029	112	126	0	14	13.5%	15.2%	0.0%	1.7%
6/30/2030	100	117	0	17	12.2%	14.3%	0.0%	2.1%
6/30/2031	91	111	0	20	11.2%	13.6%	0.0%	2.4%
6/30/2032	86	107	0	21	10.4%	13.0%	0.0%	2.6%
6/30/2033	82	105	0	23	9.9%	12.7%	0.0%	2.8%
6/30/2034	80	104	0	24	9.5%	12.4%	0.0%	2.9%
6/30/2035	79	105	0	26	9.2%	12.2%	0.0%	3.0%
6/30/2036	79	106	0	27	9.0%	12.0%	0.0%	3.0%
6/30/2037	80	108	0	28	8.9%	12.0%	0.0%	3.1%
6/30/2038	81	110	0	29	8.8%	11.9%	0.0%	3.1%
6/30/2039	83	113	0	30	8.7%	11.9%	0.0%	3.2%
6/30/2040	85	116	0	31	8.7%	11.8%	0.0%	3.1%
6/30/2041	87	119	0	32	8.7%	11.8%	0.0%	3.1%
6/30/2042	90	122	0	32	8.6%	11.8%	0.0%	3.2%
6/30/2043	92	126	0	34	8.6%	11.8%	0.0%	3.2%



EMPLOYER COST PROJECTIONS – BARGAINING UNIT

AS								
Valuation Date	Normal Cost \$		Additional UAAL Payment \$	Change \$	Normal Cost % of Payroll		Additional UAAL Payment % of Payroll	Change % of Payroll
	Current Benefits	Proposed Benefits			Current Benefits	Proposed Benefits		
6/30/2024	\$ 314	\$ 319	\$ 1	\$ 6	15.7%	16.0%	0.0%	0.3%
6/30/2025	310	317	1	8	15.1%	15.4%	0.0%	0.3%
6/30/2026	306	315	1	10	14.5%	14.9%	0.1%	0.5%
6/30/2027	297	309	1	13	13.7%	14.3%	0.1%	0.7%
6/30/2028	288	303	1	16	13.0%	13.7%	0.1%	0.8%
6/30/2029	272	290	1	19	12.0%	12.9%	0.1%	1.0%
6/30/2030	258	280	1	23	11.2%	12.2%	0.1%	1.1%
6/30/2031	247	272	1	26	10.5%	11.6%	0.1%	1.2%
6/30/2032	231	259	1	29	9.7%	10.9%	0.1%	1.3%
6/30/2033	215	247	1	33	8.9%	10.2%	0.1%	1.4%
6/30/2034	204	239	1	36	8.3%	9.7%	0.1%	1.5%
6/30/2035	193	231	1	39	7.7%	9.2%	0.1%	1.6%
6/30/2036	185	226	1	42	7.3%	8.9%	0.1%	1.7%
6/30/2037	179	222	1	44	6.9%	8.5%	0.1%	1.7%
6/30/2038	176	221	2	47	6.6%	8.3%	0.1%	1.8%
6/30/2039	174	222	2	50	6.3%	8.1%	0.1%	1.9%
6/30/2040	174	224	2	52	6.2%	7.9%	0.1%	1.8%
6/30/2041	175	227	2	54	6.1%	7.8%	0.1%	1.8%
6/30/2042	178	231	2	55	6.0%	7.8%	0.1%	1.9%
6/30/2043	181	236	2	57	5.9%	7.7%	0.1%	1.9%



EMPLOYER COST PROJECTIONS – BARGAINING UNIT

CC								
Valuation Date	Normal Cost \$		Additional UAAL Payment \$	Change \$	Normal Cost % of Payroll		Additional UAAL Payment % of Payroll	Change % of Payroll
	Current Benefits	Proposed Benefits			Current Benefits	Proposed Benefits		
6/30/2024	\$ 73	\$ 81	\$ 0	\$ 8	8.0%	8.9%	0.0%	0.9%
6/30/2025	74	82	0	8	7.9%	8.8%	0.0%	0.9%
6/30/2026	74	83	0	9	7.7%	8.6%	0.0%	0.9%
6/30/2027	75	84	0	9	7.5%	8.5%	0.0%	1.0%
6/30/2028	74	84	0	10	7.3%	8.3%	0.0%	1.0%
6/30/2029	74	85	1	12	7.1%	8.1%	0.0%	1.0%
6/30/2030	74	85	1	12	6.9%	8.0%	0.0%	1.1%
6/30/2031	74	85	1	12	6.7%	7.8%	0.0%	1.1%
6/30/2032	73	85	1	13	6.5%	7.6%	0.0%	1.1%
6/30/2033	68	81	1	14	6.0%	7.1%	0.0%	1.1%
6/30/2034	65	79	1	15	5.6%	6.8%	0.1%	1.3%
6/30/2035	63	77	1	15	5.3%	6.6%	0.1%	1.4%
6/30/2036	62	77	1	16	5.2%	6.4%	0.1%	1.3%
6/30/2037	62	78	1	17	5.0%	6.3%	0.1%	1.4%
6/30/2038	62	78	1	17	4.9%	6.2%	0.1%	1.4%
6/30/2039	63	79	1	17	4.8%	6.1%	0.1%	1.4%
6/30/2040	63	81	1	19	4.7%	6.0%	0.1%	1.4%
6/30/2041	64	82	1	19	4.7%	6.0%	0.1%	1.4%
6/30/2042	66	84	1	19	4.6%	5.9%	0.1%	1.4%
6/30/2043	67	86	1	20	4.6%	5.9%	0.1%	1.4%



EMPLOYER COST PROJECTIONS – BARGAINING UNIT

CE								
Valuation Date	Normal Cost \$		Additional UAAL Payment \$	Change \$	Normal Cost % of Payroll		Additional UAAL Payment % of Payroll	Change % of Payroll
	Current Benefits	Proposed Benefits			Current Benefits	Proposed Benefits		
6/30/2024	\$ 4,600	\$ 5,000	\$ 100	\$ 500	11.5%	12.6%	0.2%	1.3%
6/30/2025	4,600	5,100	100	600	11.2%	12.3%	0.2%	1.3%
6/30/2026	4,700	5,200	100	600	10.9%	12.1%	0.2%	1.4%
6/30/2027	4,700	5,200	100	600	10.7%	11.9%	0.2%	1.4%
6/30/2028	4,700	5,300	100	700	10.4%	11.7%	0.2%	1.5%
6/30/2029	4,700	5,400	100	800	10.2%	11.6%	0.2%	1.6%
6/30/2030	4,800	5,500	100	800	9.9%	11.4%	0.2%	1.7%
6/30/2031	4,800	5,600	100	900	9.7%	11.3%	0.2%	1.8%
6/30/2032	4,800	5,600	100	900	9.5%	11.1%	0.2%	1.8%
6/30/2033	4,900	5,700	100	900	9.3%	11.0%	0.2%	1.9%
6/30/2034	4,900	5,800	100	1,000	9.1%	10.8%	0.2%	1.9%
6/30/2035	5,000	5,900	100	1,000	8.9%	10.7%	0.2%	2.0%
6/30/2036	5,000	6,000	100	1,100	8.7%	10.5%	0.2%	2.0%
6/30/2037	5,000	6,100	100	1,200	8.5%	10.4%	0.2%	2.1%
6/30/2038	5,100	6,200	100	1,200	8.4%	10.3%	0.2%	2.1%
6/30/2039	5,100	6,400	100	1,400	8.2%	10.2%	0.2%	2.2%
6/30/2040	5,200	6,500	100	1,400	8.1%	10.1%	0.2%	2.2%
6/30/2041	5,300	6,600	100	1,400	8.0%	10.0%	0.2%	2.2%
6/30/2042	5,400	6,800	100	1,500	7.9%	9.9%	0.2%	2.2%
6/30/2043	5,500	7,000	100	1,600	7.8%	9.9%	0.2%	2.3%

EMPLOYER COST PROJECTIONS – BARGAINING UNIT

CEM								
Valuation Date	Normal Cost \$		Additional UAAL Payment \$	Change \$	Normal Cost % of Payroll		Additional UAAL Payment % of Payroll	Change % of Payroll
	Current Benefits	Proposed Benefits			Current Benefits	Proposed Benefits		
6/30/2024	\$ 10,200	\$ 10,900	\$ 100	\$ 800	12.2%	13.0%	0.1%	0.9%
6/30/2025	10,300	11,100	100	900	11.9%	12.8%	0.1%	1.0%
6/30/2026	10,400	11,300	100	1,000	11.7%	12.7%	0.1%	1.1%
6/30/2027	10,500	11,600	100	1,200	11.5%	12.6%	0.1%	1.2%
6/30/2028	10,600	11,800	100	1,300	11.3%	12.4%	0.1%	1.2%
6/30/2029	10,800	12,000	100	1,300	11.0%	12.3%	0.1%	1.4%
6/30/2030	10,900	12,300	100	1,500	10.8%	12.2%	0.1%	1.5%
6/30/2031	11,000	12,500	100	1,600	10.6%	12.1%	0.1%	1.6%
6/30/2032	11,100	12,700	100	1,700	10.4%	12.0%	0.1%	1.7%
6/30/2033	11,200	13,000	100	1,900	10.2%	11.8%	0.1%	1.7%
6/30/2034	11,300	13,200	100	2,000	10.0%	11.7%	0.1%	1.8%
6/30/2035	11,400	13,500	100	2,200	9.8%	11.6%	0.1%	1.9%
6/30/2036	11,500	13,800	200	2,500	9.6%	11.5%	0.1%	2.0%
6/30/2037	11,600	14,100	200	2,700	9.4%	11.4%	0.1%	2.1%
6/30/2038	11,800	14,400	200	2,800	9.3%	11.3%	0.1%	2.1%
6/30/2039	11,900	14,700	200	3,000	9.1%	11.2%	0.1%	2.2%
6/30/2040	12,100	15,000	200	3,100	9.0%	11.1%	0.1%	2.2%
6/30/2041	12,300	15,400	200	3,300	8.9%	11.1%	0.1%	2.3%
6/30/2042	12,500	15,800	200	3,500	8.8%	11.0%	0.1%	2.3%
6/30/2043	12,800	16,200	200	3,600	8.7%	11.0%	0.1%	2.4%



EMPLOYER COST PROJECTIONS – BARGAINING UNIT

CL								
Valuation Date	Normal Cost \$		Additional UAAL Payment \$	Change \$	Normal Cost % of Payroll		Additional UAAL Payment % of Payroll	Change % of Payroll
	Current Benefits	Proposed Benefits			Current Benefits	Proposed Benefits		
6/30/2024	\$ 12,600	\$ 14,600	\$ 200	\$ 2,200	11.6%	13.4%	0.2%	2.0%
6/30/2025	12,600	14,800	200	2,400	11.3%	13.3%	0.2%	2.2%
6/30/2026	12,700	15,100	200	2,600	11.0%	13.1%	0.2%	2.3%
6/30/2027	12,800	15,400	200	2,800	10.8%	13.0%	0.2%	2.4%
6/30/2028	12,900	15,700	200	3,000	10.6%	12.9%	0.2%	2.5%
6/30/2029	13,100	16,100	200	3,200	10.4%	12.8%	0.2%	2.6%
6/30/2030	13,300	16,400	200	3,300	10.3%	12.7%	0.2%	2.6%
6/30/2031	13,500	16,800	200	3,500	10.1%	12.6%	0.2%	2.7%
6/30/2032	13,700	17,200	200	3,700	10.0%	12.5%	0.2%	2.7%
6/30/2033	13,900	17,600	300	4,000	9.8%	12.5%	0.2%	2.9%
6/30/2034	14,200	18,100	300	4,200	9.7%	12.4%	0.2%	2.9%
6/30/2035	14,400	18,500	300	4,400	9.6%	12.4%	0.2%	3.0%
6/30/2036	14,700	19,000	300	4,600	9.5%	12.3%	0.2%	3.0%
6/30/2037	15,000	19,500	300	4,800	9.4%	12.3%	0.2%	3.1%
6/30/2038	15,300	20,000	300	5,000	9.3%	12.2%	0.2%	3.1%
6/30/2039	15,600	20,600	300	5,300	9.3%	12.2%	0.2%	3.1%
6/30/2040	16,000	21,100	300	5,400	9.2%	12.1%	0.2%	3.1%
6/30/2041	16,400	21,700	300	5,600	9.1%	12.1%	0.2%	3.2%
6/30/2042	16,800	22,300	300	5,800	9.1%	12.1%	0.2%	3.2%
6/30/2043	17,200	23,000	300	6,100	9.0%	12.1%	0.2%	3.3%

EMPLOYER COST PROJECTIONS – BARGAINING UNIT

CM								
Valuation Date	Normal Cost \$		Additional UAAL Payment \$	Change \$	Normal Cost % of Payroll		Additional UAAL Payment % of Payroll	Change % of Payroll
	Current Benefits	Proposed Benefits			Current Benefits	Proposed Benefits		
6/30/2024	\$ 2,600	\$ 3,000	\$ 0	\$ 400	11.9%	13.5%	0.2%	1.8%
6/30/2025	2,600	3,000	0	400	11.6%	13.3%	0.2%	1.9%
6/30/2026	2,600	3,100	0	500	11.4%	13.2%	0.2%	2.0%
6/30/2027	2,700	3,100	0	400	11.1%	13.1%	0.2%	2.2%
6/30/2028	2,700	3,200	0	500	11.0%	13.0%	0.2%	2.2%
6/30/2029	2,700	3,300	0	600	10.8%	12.9%	0.2%	2.3%
6/30/2030	2,800	3,300	0	500	10.6%	12.8%	0.2%	2.4%
6/30/2031	2,800	3,400	0	600	10.4%	12.7%	0.2%	2.5%
6/30/2032	2,800	3,500	100	800	10.2%	12.6%	0.2%	2.6%
6/30/2033	2,900	3,600	100	800	10.1%	12.5%	0.2%	2.6%
6/30/2034	2,900	3,700	100	900	9.9%	12.4%	0.2%	2.7%
6/30/2035	3,000	3,700	100	800	9.8%	12.3%	0.2%	2.7%
6/30/2036	3,000	3,800	100	900	9.6%	12.3%	0.2%	2.9%
6/30/2037	3,100	3,900	100	900	9.5%	12.2%	0.2%	2.9%
6/30/2038	3,100	4,000	100	1,000	9.4%	12.1%	0.2%	2.9%
6/30/2039	3,200	4,100	100	1,000	9.3%	12.1%	0.2%	3.0%
6/30/2040	3,200	4,200	100	1,100	9.2%	12.0%	0.2%	3.0%
6/30/2041	3,300	4,300	100	1,100	9.1%	12.0%	0.2%	3.1%
6/30/2042	3,300	4,400	100	1,200	9.0%	11.9%	0.2%	3.1%
6/30/2043	3,400	4,600	100	1,300	8.9%	11.9%	0.2%	3.2%



EMPLOYER COST PROJECTIONS – BARGAINING UNIT

CR								
Valuation Date	Normal Cost \$		Additional UAAL Payment \$	Change \$	Normal Cost % of Payroll		Additional UAAL Payment % of Payroll	Change % of Payroll
	Current Benefits	Proposed Benefits			Current Benefits	Proposed Benefits		
6/30/2024	\$ 2,500	\$ 2,900	\$ 0	\$ 400	12.5%	14.5%	0.2%	2.2%
6/30/2025	2,500	2,900	0	400	12.3%	14.4%	0.2%	2.3%
6/30/2026	2,500	3,000	0	500	12.2%	14.4%	0.2%	2.4%
6/30/2027	2,600	3,100	0	500	12.0%	14.3%	0.2%	2.5%
6/30/2028	2,600	3,200	0	600	11.8%	14.2%	0.2%	2.6%
6/30/2029	2,700	3,200	0	500	11.6%	14.2%	0.2%	2.8%
6/30/2030	2,700	3,300	0	600	11.5%	14.1%	0.2%	2.8%
6/30/2031	2,800	3,400	100	700	11.3%	14.1%	0.2%	3.0%
6/30/2032	2,800	3,500	100	800	11.2%	14.1%	0.2%	3.1%
6/30/2033	2,900	3,600	100	800	11.1%	14.0%	0.2%	3.1%
6/30/2034	2,900	3,700	100	900	11.0%	14.0%	0.2%	3.2%
6/30/2035	3,000	3,800	100	900	10.9%	14.0%	0.2%	3.3%
6/30/2036	3,100	3,900	100	900	10.8%	13.9%	0.2%	3.3%
6/30/2037	3,100	4,000	100	1,000	10.8%	13.9%	0.2%	3.3%
6/30/2038	3,200	4,200	100	1,100	10.7%	13.9%	0.2%	3.4%
6/30/2039	3,300	4,300	100	1,100	10.6%	13.9%	0.2%	3.5%
6/30/2040	3,300	4,400	100	1,200	10.6%	13.9%	0.2%	3.5%
6/30/2041	3,400	4,500	100	1,200	10.5%	13.9%	0.2%	3.6%
6/30/2042	3,500	4,700	100	1,300	10.4%	13.9%	0.2%	3.7%
6/30/2043	3,600	4,800	100	1,300	10.4%	13.9%	0.2%	3.7%



EMPLOYER COST PROJECTIONS – BARGAINING UNIT

CS								
Valuation Date	Normal Cost \$		Additional UAAL Payment \$	Change \$	Normal Cost % of Payroll		Additional UAAL Payment % of Payroll	Change % of Payroll
	Current Benefits	Proposed Benefits			Current Benefits	Proposed Benefits		
6/30/2024	\$ 1,400	\$ 1,500	\$ 0	\$ 100	9.4%	10.2%	0.2%	1.0%
6/30/2025	1,400	1,600	0	200	9.3%	10.1%	0.2%	1.0%
6/30/2026	1,500	1,600	0	100	9.1%	10.0%	0.2%	1.1%
6/30/2027	1,500	1,600	0	100	9.0%	9.9%	0.2%	1.1%
6/30/2028	1,500	1,700	0	200	8.9%	9.9%	0.2%	1.2%
6/30/2029	1,500	1,700	0	200	8.7%	9.8%	0.2%	1.3%
6/30/2030	1,500	1,700	0	200	8.6%	9.7%	0.2%	1.3%
6/30/2031	1,500	1,700	0	200	8.5%	9.6%	0.2%	1.3%
6/30/2032	1,600	1,800	0	200	8.3%	9.5%	0.2%	1.4%
6/30/2033	1,600	1,800	0	200	8.2%	9.4%	0.2%	1.4%
6/30/2034	1,600	1,800	0	200	8.0%	9.3%	0.2%	1.5%
6/30/2035	1,600	1,800	0	200	7.8%	9.1%	0.2%	1.5%
6/30/2036	1,600	1,900	0	300	7.7%	9.0%	0.2%	1.5%
6/30/2037	1,600	1,900	0	300	7.5%	8.9%	0.2%	1.6%
6/30/2038	1,600	1,900	0	300	7.3%	8.8%	0.2%	1.7%
6/30/2039	1,600	1,900	0	300	7.2%	8.7%	0.2%	1.7%
6/30/2040	1,600	1,900	0	300	7.1%	8.6%	0.2%	1.7%
6/30/2041	1,600	2,000	0	400	7.0%	8.6%	0.2%	1.8%
6/30/2042	1,600	2,000	0	400	6.9%	8.5%	0.2%	1.8%
6/30/2043	1,700	2,100	100	500	6.8%	8.5%	0.2%	1.9%



EMPLOYER COST PROJECTIONS – BARGAINING UNIT

DA								
Valuation Date	Normal Cost \$		Additional UAAL Payment \$	Change \$	Normal Cost % of Payroll		Additional UAAL Payment % of Payroll	Change % of Payroll
	Current Benefits	Proposed Benefits			Current Benefits	Proposed Benefits		
6/30/2024	\$ 6,800	\$ 7,000	\$ 100	\$ 300	11.6%	11.9%	0.1%	0.4%
6/30/2025	6,800	6,900	100	200	11.2%	11.5%	0.1%	0.4%
6/30/2026	6,700	6,900	100	300	10.8%	11.2%	0.1%	0.5%
6/30/2027	6,600	6,800	100	300	10.4%	10.8%	0.1%	0.5%
6/30/2028	6,500	6,700	100	300	10.0%	10.4%	0.1%	0.5%
6/30/2029	6,300	6,600	100	400	9.6%	10.1%	0.1%	0.6%
6/30/2030	6,200	6,500	100	400	9.2%	9.7%	0.1%	0.6%
6/30/2031	6,000	6,400	100	500	8.8%	9.3%	0.1%	0.6%
6/30/2032	5,900	6,300	100	500	8.4%	8.9%	0.1%	0.6%
6/30/2033	5,700	6,200	100	600	8.0%	8.6%	0.1%	0.7%
6/30/2034	5,600	6,100	100	600	7.6%	8.3%	0.1%	0.8%
6/30/2035	5,400	5,900	100	600	7.3%	7.9%	0.1%	0.7%
6/30/2036	5,300	5,800	100	600	6.9%	7.6%	0.1%	0.8%
6/30/2037	5,100	5,700	100	700	6.5%	7.3%	0.1%	0.9%
6/30/2038	4,900	5,500	100	700	6.2%	6.9%	0.1%	0.8%
6/30/2039	4,700	5,300	100	700	5.8%	6.6%	0.1%	0.9%
6/30/2040	4,500	5,200	100	800	5.5%	6.3%	0.1%	0.9%
6/30/2041	4,400	5,100	100	800	5.2%	6.1%	0.1%	1.0%
6/30/2042	4,300	5,100	100	900	5.0%	5.9%	0.1%	1.0%
6/30/2043	4,200	5,100	100	1,000	4.8%	5.7%	0.1%	1.0%

EMPLOYER COST PROJECTIONS – BARGAINING UNIT

DI								
Valuation Date	Normal Cost \$		Additional UAAL Payment \$	Change \$	Normal Cost % of Payroll		Additional UAAL Payment % of Payroll	Change % of Payroll
	Current Benefits	Proposed Benefits			Current Benefits	Proposed Benefits		
6/30/2024	\$ 4,300	\$ 4,400	\$ 0	\$ 100	28.9%	29.2%	0.0%	0.3%
6/30/2025	4,400	4,500	0	100	28.4%	28.9%	0.0%	0.5%
6/30/2026	4,500	4,600	0	100	28.0%	28.6%	0.0%	0.6%
6/30/2027	4,500	4,700	0	200	27.6%	28.4%	0.0%	0.8%
6/30/2028	4,700	4,800	0	100	27.2%	28.2%	0.0%	1.0%
6/30/2029	4,800	5,000	0	200	26.9%	28.0%	0.0%	1.1%
6/30/2030	4,900	5,100	0	200	26.7%	27.9%	0.0%	1.2%
6/30/2031	5,000	5,300	0	300	26.5%	27.8%	0.0%	1.3%
6/30/2032	5,200	5,400	0	200	26.4%	27.8%	0.0%	1.4%
6/30/2033	5,300	5,600	0	300	26.2%	27.7%	0.0%	1.5%
6/30/2034	5,400	5,800	0	400	26.1%	27.7%	0.0%	1.6%
6/30/2035	5,600	5,900	0	300	26.1%	27.7%	0.0%	1.6%
6/30/2036	5,700	6,100	0	400	26.0%	27.7%	0.0%	1.7%
6/30/2037	5,900	6,300	0	400	25.9%	27.7%	0.0%	1.8%
6/30/2038	6,000	6,400	0	400	25.9%	27.7%	0.0%	1.8%
6/30/2039	6,200	6,600	0	400	25.9%	27.7%	0.0%	1.8%
6/30/2040	6,300	6,800	0	500	25.8%	27.7%	0.0%	1.9%
6/30/2041	6,500	7,000	0	500	25.8%	27.8%	0.0%	2.0%
6/30/2042	6,700	7,200	0	500	25.8%	27.8%	0.0%	2.0%
6/30/2043	6,900	7,400	0	500	25.8%	27.8%	0.0%	2.0%



EMPLOYER COST PROJECTIONS – BARGAINING UNIT

DM								
Valuation Date	Normal Cost \$		Additional UAAL Payment \$	Change \$	Normal Cost % of Payroll		Additional UAAL Payment % of Payroll	Change % of Payroll
	Current Benefits	Proposed Benefits			Current Benefits	Proposed Benefits		
6/30/2024	\$ 1,500	\$ 1,500	\$ 0	\$ -	32.8%	32.8%	0.0%	-
6/30/2025	1,500	1,500	0	-	30.8%	31.1%	0.0%	0.3%
6/30/2026	1,400	1,400	0	-	29.2%	29.6%	0.0%	0.4%
6/30/2027	1,400	1,400	0	-	27.6%	28.2%	0.0%	0.6%
6/30/2028	1,400	1,400	0	-	26.3%	27.1%	0.0%	0.8%
6/30/2029	1,300	1,400	0	100	25.3%	26.1%	0.0%	0.8%
6/30/2030	1,300	1,400	0	100	24.3%	25.2%	0.0%	0.9%
6/30/2031	1,300	1,400	0	100	23.6%	24.6%	0.0%	1.0%
6/30/2032	1,300	1,400	0	100	23.0%	24.1%	0.0%	1.1%
6/30/2033	1,300	1,400	0	100	22.5%	23.6%	0.0%	1.1%
6/30/2034	1,300	1,400	0	100	22.0%	23.2%	0.0%	1.2%
6/30/2035	1,400	1,400	0	-	21.7%	22.9%	0.0%	1.2%
6/30/2036	1,400	1,500	0	100	21.4%	22.7%	0.0%	1.3%
6/30/2037	1,400	1,500	0	100	21.2%	22.5%	0.0%	1.3%
6/30/2038	1,400	1,500	0	100	21.0%	22.3%	0.0%	1.3%
6/30/2039	1,500	1,500	0	-	20.9%	22.2%	0.0%	1.3%
6/30/2040	1,500	1,600	0	100	20.8%	22.1%	0.0%	1.3%
6/30/2041	1,500	1,600	0	100	20.7%	22.1%	0.0%	1.4%
6/30/2042	1,600	1,700	0	100	20.6%	22.0%	0.0%	1.4%
6/30/2043	1,600	1,700	0	100	20.6%	22.0%	0.0%	1.4%



EMPLOYER COST PROJECTIONS – BARGAINING UNIT

DS								
Valuation Date	Normal Cost \$		Additional UAAL Payment \$	Change \$	Normal Cost % of Payroll		Additional UAAL Payment % of Payroll	Change % of Payroll
	Current Benefits	Proposed Benefits			Current Benefits	Proposed Benefits		
6/30/2024	\$ 56,500	\$ 57,000	\$ 0	\$ 500	20.0%	20.2%	0.0%	0.2%
6/30/2025	57,200	57,900	0	700	19.7%	19.9%	0.0%	0.2%
6/30/2026	58,000	58,800	0	800	19.4%	19.6%	0.0%	0.2%
6/30/2027	58,800	59,700	0	900	19.1%	19.4%	0.0%	0.3%
6/30/2028	59,600	60,700	0	1,100	18.8%	19.1%	0.0%	0.3%
6/30/2029	60,300	61,500	0	1,200	18.4%	18.8%	0.0%	0.4%
6/30/2030	61,000	62,400	0	1,400	18.1%	18.5%	0.0%	0.4%
6/30/2031	61,700	63,300	0	1,600	17.8%	18.2%	0.0%	0.4%
6/30/2032	62,600	64,300	0	1,700	17.5%	18.0%	0.0%	0.5%
6/30/2033	63,400	65,300	0	1,900	17.2%	17.7%	0.0%	0.5%
6/30/2034	64,300	66,400	0	2,100	16.9%	17.5%	0.0%	0.6%
6/30/2035	65,300	67,600	0	2,300	16.7%	17.3%	0.0%	0.6%
6/30/2036	66,300	68,800	0	2,500	16.5%	17.1%	0.0%	0.6%
6/30/2037	67,400	70,100	0	2,700	16.3%	16.9%	0.0%	0.6%
6/30/2038	68,500	71,400	0	2,900	16.0%	16.7%	0.0%	0.7%
6/30/2039	69,800	72,900	0	3,100	15.9%	16.6%	0.0%	0.7%
6/30/2040	71,300	74,600	0	3,300	15.7%	16.5%	0.0%	0.8%
6/30/2041	73,000	76,600	0	3,600	15.7%	16.4%	0.0%	0.7%
6/30/2042	74,800	78,700	0	3,900	15.6%	16.4%	0.0%	0.8%
6/30/2043	76,800	80,900	0	4,100	15.5%	16.4%	0.0%	0.9%



EMPLOYER COST PROJECTIONS – BARGAINING UNIT

EM								
Valuation Date	Normal Cost \$		Additional UAAL Payment \$	Change \$	Normal Cost % of Payroll		Additional UAAL Payment % of Payroll	Change % of Payroll
	Current Benefits	Proposed Benefits			Current Benefits	Proposed Benefits		
6/30/2024	\$ 5,600	\$ 5,700	\$ 0	\$ 100	15.6%	15.9%	0.1%	0.4%
6/30/2025	5,600	5,700	0	100	15.2%	15.6%	0.1%	0.5%
6/30/2026	5,500	5,700	0	200	14.7%	15.3%	0.1%	0.7%
6/30/2027	5,500	5,700	0	200	14.3%	15.0%	0.1%	0.8%
6/30/2028	5,400	5,700	0	300	13.9%	14.7%	0.1%	0.9%
6/30/2029	5,300	5,700	0	400	13.5%	14.4%	0.1%	1.0%
6/30/2030	5,200	5,600	0	400	13.0%	14.1%	0.1%	1.2%
6/30/2031	5,100	5,600	0	500	12.6%	13.8%	0.1%	1.3%
6/30/2032	5,000	5,500	0	500	12.2%	13.4%	0.1%	1.3%
6/30/2033	4,900	5,500	0	600	11.7%	13.1%	0.1%	1.5%
6/30/2034	4,800	5,400	0	600	11.3%	12.8%	0.1%	1.6%
6/30/2035	4,700	5,400	0	700	10.9%	12.6%	0.1%	1.8%
6/30/2036	4,600	5,400	0	800	10.5%	12.3%	0.1%	1.9%
6/30/2037	4,500	5,300	0	800	10.2%	12.0%	0.1%	1.9%
6/30/2038	4,400	5,300	0	900	9.8%	11.8%	0.1%	2.1%
6/30/2039	4,400	5,300	0	900	9.5%	11.6%	0.1%	2.2%
6/30/2040	4,300	5,300	0	1,000	9.3%	11.5%	0.1%	2.3%
6/30/2041	4,300	5,400	0	1,100	9.1%	11.3%	0.1%	2.3%
6/30/2042	4,300	5,400	0	1,100	8.9%	11.2%	0.1%	2.4%
6/30/2043	4,400	5,500	0	1,100	8.8%	11.1%	0.1%	2.4%



EMPLOYER COST PROJECTIONS – BARGAINING UNIT

EO								
Valuation Date	Normal Cost \$		Additional UAAL Payment \$	Change \$	Normal Cost % of Payroll		Additional UAAL Payment % of Payroll	Change % of Payroll
	Current Benefits	Proposed Benefits			Current Benefits	Proposed Benefits		
6/30/2024	\$ 417	\$ 438	\$ 2	\$ 23	19.9%	20.9%	0.1%	1.1%
6/30/2025	348	375	2	29	17.6%	19.0%	0.1%	1.5%
6/30/2026	302	335	3	36	15.8%	17.5%	0.1%	1.8%
6/30/2027	249	287	3	41	13.6%	15.7%	0.1%	2.2%
6/30/2028	232	273	3	44	12.7%	15.0%	0.1%	2.4%
6/30/2029	221	265	3	47	12.0%	14.4%	0.2%	2.6%
6/30/2030	217	263	3	49	11.6%	14.1%	0.2%	2.7%
6/30/2031	217	265	3	51	11.4%	13.9%	0.2%	2.7%
6/30/2032	217	268	3	54	11.2%	13.8%	0.2%	2.8%
6/30/2033	221	274	3	56	11.1%	13.8%	0.2%	2.9%
6/30/2034	226	281	3	58	11.1%	13.7%	0.2%	2.8%
6/30/2035	232	289	3	60	11.0%	13.7%	0.2%	2.9%
6/30/2036	239	297	3	61	11.0%	13.7%	0.2%	2.9%
6/30/2037	244	304	4	64	11.0%	13.7%	0.2%	2.9%
6/30/2038	248	311	4	67	10.9%	13.7%	0.2%	3.0%
6/30/2039	254	319	4	69	10.9%	13.7%	0.2%	3.0%
6/30/2040	260	327	4	71	10.9%	13.7%	0.2%	3.0%
6/30/2041	265	335	4	74	10.8%	13.7%	0.2%	3.1%
6/30/2042	271	343	4	76	10.8%	13.7%	0.2%	3.1%
6/30/2043	276	351	4	79	10.8%	13.7%	0.2%	3.1%



EMPLOYER COST PROJECTIONS – BARGAINING UNIT

FS								
Valuation Date	Normal Cost \$		Additional UAAL Payment \$	Change \$	Normal Cost % of Payroll		Additional UAAL Payment % of Payroll	Change % of Payroll
	Current Benefits	Proposed Benefits			Current Benefits	Proposed Benefits		
6/30/2024	\$ 1,000	\$ 1,100	\$ 0	\$ 100	13.6%	15.4%	0.1%	1.9%
6/30/2025	1,000	1,200	0	200	13.2%	15.2%	0.1%	2.1%
6/30/2026	1,000	1,200	0	200	12.9%	15.1%	0.1%	2.3%
6/30/2027	1,000	1,200	0	200	12.6%	15.0%	0.1%	2.5%
6/30/2028	1,000	1,200	0	200	12.3%	14.9%	0.1%	2.7%
6/30/2029	1,000	1,300	0	300	12.1%	14.8%	0.1%	2.8%
6/30/2030	1,000	1,300	0	300	11.9%	14.7%	0.1%	2.9%
6/30/2031	1,100	1,300	0	200	11.7%	14.7%	0.1%	3.1%
6/30/2032	1,100	1,400	0	300	11.6%	14.6%	0.1%	3.1%
6/30/2033	1,100	1,400	0	300	11.4%	14.6%	0.1%	3.3%
6/30/2034	1,100	1,400	0	300	11.3%	14.6%	0.1%	3.4%
6/30/2035	1,100	1,500	0	400	11.2%	14.5%	0.1%	3.4%
6/30/2036	1,200	1,500	0	300	11.1%	14.5%	0.1%	3.5%
6/30/2037	1,200	1,600	0	400	11.0%	14.5%	0.1%	3.6%
6/30/2038	1,200	1,600	0	400	10.9%	14.5%	0.1%	3.7%
6/30/2039	1,300	1,700	0	400	10.9%	14.5%	0.1%	3.7%
6/30/2040	1,300	1,700	0	400	10.8%	14.4%	0.1%	3.7%
6/30/2041	1,300	1,800	0	500	10.8%	14.4%	0.1%	3.7%
6/30/2042	1,300	1,800	0	500	10.7%	14.4%	0.1%	3.8%
6/30/2043	1,400	1,900	0	500	10.7%	14.4%	0.1%	3.8%



EMPLOYER COST PROJECTIONS – BARGAINING UNIT

HS								
Valuation Date	Normal Cost \$		Additional UAAL Payment \$	Change \$	Normal Cost % of Payroll		Additional UAAL Payment % of Payroll	Change % of Payroll
	Current Benefits	Proposed Benefits			Current Benefits	Proposed Benefits		
6/30/2024	\$ 3,400	\$ 4,000	\$ 0	\$ 600	11.5%	13.7%	0.2%	2.4%
6/30/2025	3,400	4,100	0	700	11.3%	13.6%	0.2%	2.5%
6/30/2026	3,400	4,200	0	800	11.1%	13.5%	0.2%	2.6%
6/30/2027	3,500	4,300	0	800	10.9%	13.4%	0.2%	2.7%
6/30/2028	3,500	4,400	100	1,000	10.7%	13.3%	0.2%	2.8%
6/30/2029	3,600	4,500	100	1,000	10.6%	13.2%	0.2%	2.8%
6/30/2030	3,600	4,600	100	1,100	10.5%	13.2%	0.2%	2.9%
6/30/2031	3,700	4,700	100	1,100	10.3%	13.1%	0.2%	3.0%
6/30/2032	3,800	4,800	100	1,100	10.2%	13.1%	0.2%	3.1%
6/30/2033	3,800	4,900	100	1,200	10.1%	13.0%	0.2%	3.1%
6/30/2034	3,900	5,100	100	1,300	10.0%	13.0%	0.2%	3.2%
6/30/2035	4,000	5,200	100	1,300	9.9%	12.9%	0.2%	3.2%
6/30/2036	4,100	5,400	100	1,400	9.8%	12.9%	0.2%	3.3%
6/30/2037	4,200	5,500	100	1,400	9.7%	12.9%	0.2%	3.4%
6/30/2038	4,300	5,700	100	1,500	9.7%	12.8%	0.2%	3.3%
6/30/2039	4,400	5,800	100	1,500	9.6%	12.8%	0.2%	3.4%
6/30/2040	4,500	6,000	100	1,600	9.6%	12.8%	0.2%	3.4%
6/30/2041	4,600	6,200	100	1,700	9.5%	12.8%	0.2%	3.5%
6/30/2042	4,700	6,300	100	1,700	9.5%	12.8%	0.2%	3.5%
6/30/2043	4,800	6,500	100	1,800	9.4%	12.7%	0.2%	3.5%



EMPLOYER COST PROJECTIONS – BARGAINING UNIT

MA								
Valuation Date	Normal Cost \$		Additional UAAL Payment \$	Change \$	Normal Cost % of Payroll		Additional UAAL Payment % of Payroll	Change % of Payroll
	Current Benefits	Proposed Benefits			Current Benefits	Proposed Benefits		
6/30/2024	\$ 20,500	\$ 21,300	\$ 100	\$ 900	13.2%	13.8%	0.1%	0.7%
6/30/2025	20,600	21,700	100	1,200	12.9%	13.6%	0.1%	0.8%
6/30/2026	20,800	22,000	100	1,300	12.6%	13.4%	0.1%	0.9%
6/30/2027	20,900	22,400	100	1,600	12.3%	13.2%	0.1%	1.0%
6/30/2028	21,100	22,800	100	1,800	12.0%	13.0%	0.1%	1.1%
6/30/2029	21,200	23,200	200	2,200	11.8%	12.9%	0.1%	1.2%
6/30/2030	21,300	23,600	200	2,500	11.5%	12.7%	0.1%	1.3%
6/30/2031	21,500	24,000	200	2,700	11.2%	12.5%	0.1%	1.4%
6/30/2032	21,600	24,300	200	2,900	10.9%	12.4%	0.1%	1.6%
6/30/2033	21,600	24,700	200	3,300	10.7%	12.2%	0.1%	1.6%
6/30/2034	21,800	25,100	200	3,500	10.4%	12.0%	0.1%	1.7%
6/30/2035	21,900	25,600	200	3,900	10.2%	11.9%	0.1%	1.8%
6/30/2036	22,000	26,000	200	4,200	9.9%	11.7%	0.1%	1.9%
6/30/2037	22,200	26,500	200	4,500	9.7%	11.6%	0.1%	2.0%
6/30/2038	22,300	27,000	200	4,900	9.5%	11.5%	0.1%	2.1%
6/30/2039	22,500	27,500	200	5,200	9.3%	11.4%	0.1%	2.2%
6/30/2040	22,700	28,100	200	5,600	9.1%	11.3%	0.1%	2.3%
6/30/2041	23,000	28,700	200	5,900	9.0%	11.2%	0.1%	2.3%
6/30/2042	23,400	29,400	200	6,200	8.8%	11.1%	0.1%	2.4%
6/30/2043	23,800	30,100	200	6,500	8.7%	11.1%	0.1%	2.5%

EMPLOYER COST PROJECTIONS – BARGAINING UNIT

MM								
Valuation Date	Normal Cost \$		Additional UAAL Payment \$	Change \$	Normal Cost % of Payroll		Additional UAAL Payment % of Payroll	Change % of Payroll
	Current Benefits	Proposed Benefits			Current Benefits	Proposed Benefits		
6/30/2024	\$ 12,000	\$ 12,600	\$ 100	\$ 700	13.2%	13.8%	0.1%	0.7%
6/30/2025	12,000	12,700	100	800	12.8%	13.5%	0.1%	0.8%
6/30/2026	12,000	12,800	100	900	12.4%	13.2%	0.1%	0.9%
6/30/2027	12,000	13,000	100	1,100	12.0%	13.0%	0.1%	1.1%
6/30/2028	12,000	13,100	100	1,200	11.7%	12.7%	0.1%	1.1%
6/30/2029	12,000	13,300	100	1,400	11.3%	12.5%	0.1%	1.3%
6/30/2030	12,000	13,400	100	1,500	11.0%	12.3%	0.1%	1.4%
6/30/2031	12,100	13,600	100	1,600	10.7%	12.1%	0.1%	1.5%
6/30/2032	12,100	13,800	100	1,800	10.5%	11.9%	0.1%	1.5%
6/30/2033	12,100	14,000	100	2,000	10.2%	11.7%	0.1%	1.6%
6/30/2034	12,200	14,200	100	2,100	9.9%	11.6%	0.1%	1.8%
6/30/2035	12,200	14,400	100	2,300	9.6%	11.4%	0.1%	1.9%
6/30/2036	12,300	14,700	100	2,500	9.4%	11.2%	0.1%	1.9%
6/30/2037	12,300	14,900	100	2,700	9.2%	11.1%	0.1%	2.0%
6/30/2038	12,400	15,200	200	3,000	9.0%	11.0%	0.1%	2.1%
6/30/2039	12,500	15,400	200	3,100	8.8%	10.9%	0.1%	2.2%
6/30/2040	12,700	15,800	200	3,300	8.7%	10.8%	0.1%	2.2%
6/30/2041	12,800	16,100	200	3,500	8.5%	10.7%	0.1%	2.3%
6/30/2042	13,000	16,500	200	3,700	8.4%	10.6%	0.1%	2.3%
6/30/2043	13,300	16,900	200	3,800	8.3%	10.5%	0.1%	2.3%



EMPLOYER COST PROJECTIONS – BARGAINING UNIT

NA								
Valuation Date	Normal Cost \$		Additional UAAL Payment \$	Change \$	Normal Cost % of Payroll		Additional UAAL Payment % of Payroll	Change % of Payroll
	Current Benefits	Proposed Benefits			Current Benefits	Proposed Benefits		
6/30/2024	\$ 1,411	\$ 1,533	\$ 18	\$ 140	11.9%	12.9%	0.2%	1.2%
6/30/2025	1,422	1,554	19	151	11.6%	12.7%	0.2%	1.3%
6/30/2026	1,428	1,570	19	161	11.3%	12.4%	0.2%	1.3%
6/30/2027	1,434	1,586	20	172	11.0%	12.2%	0.2%	1.4%
6/30/2028	1,443	1,606	20	183	10.7%	12.0%	0.2%	1.5%
6/30/2029	1,450	1,623	21	194	10.5%	11.7%	0.2%	1.4%
6/30/2030	1,456	1,639	22	205	10.2%	11.5%	0.2%	1.5%
6/30/2031	1,458	1,654	22	218	10.0%	11.3%	0.2%	1.5%
6/30/2032	1,440	1,648	23	231	9.6%	11.0%	0.2%	1.6%
6/30/2033	1,423	1,645	24	246	9.3%	10.7%	0.2%	1.6%
6/30/2034	1,410	1,645	24	259	9.0%	10.5%	0.2%	1.7%
6/30/2035	1,393	1,643	25	275	8.7%	10.2%	0.2%	1.7%
6/30/2036	1,375	1,639	26	290	8.3%	9.9%	0.2%	1.8%
6/30/2037	1,356	1,635	26	305	8.0%	9.7%	0.2%	1.9%
6/30/2038	1,340	1,634	27	321	7.7%	9.4%	0.2%	1.9%
6/30/2039	1,327	1,636	28	337	7.5%	9.2%	0.2%	1.9%
6/30/2040	1,321	1,646	29	354	7.3%	9.1%	0.2%	2.0%
6/30/2041	1,321	1,662	30	371	7.1%	8.9%	0.2%	2.0%
6/30/2042	1,325	1,681	31	387	6.9%	8.8%	0.2%	2.1%
6/30/2043	1,336	1,708	32	404	6.8%	8.7%	0.2%	2.1%



EMPLOYER COST PROJECTIONS – BARGAINING UNIT

NE								
Valuation Date	Normal Cost \$		Additional UAAL Payment \$	Change \$	Normal Cost % of Payroll		Additional UAAL Payment % of Payroll	Change % of Payroll
	Current Benefits	Proposed Benefits			Current Benefits	Proposed Benefits		
6/30/2024	\$ 1,500	\$ 1,500	\$ 0	\$ -	23.0%	23.3%	0.0%	0.3%
6/30/2025	1,400	1,400	0	-	21.7%	22.4%	0.0%	0.7%
6/30/2026	1,300	1,400	0	100	20.6%	21.7%	0.0%	1.1%
6/30/2027	1,300	1,300	0	-	19.8%	21.1%	0.0%	1.3%
6/30/2028	1,200	1,300	0	100	19.0%	20.6%	0.0%	1.6%
6/30/2029	1,100	1,200	0	100	18.2%	20.1%	0.0%	1.9%
6/30/2030	1,100	1,200	0	100	17.6%	19.7%	0.0%	2.1%
6/30/2031	1,100	1,200	0	100	17.1%	19.4%	0.0%	2.3%
6/30/2032	1,000	1,200	0	200	16.7%	19.1%	0.0%	2.4%
6/30/2033	1,000	1,200	0	200	16.4%	19.0%	0.0%	2.6%
6/30/2034	1,000	1,200	0	200	16.1%	18.8%	0.0%	2.7%
6/30/2035	1,100	1,200	0	100	16.0%	18.7%	0.0%	2.7%
6/30/2036	1,100	1,300	0	200	15.9%	18.6%	0.0%	2.7%
6/30/2037	1,100	1,300	0	200	15.7%	18.6%	0.0%	2.9%
6/30/2038	1,100	1,300	0	200	15.6%	18.5%	0.0%	2.9%
6/30/2039	1,100	1,300	0	200	15.5%	18.5%	0.0%	3.0%
6/30/2040	1,200	1,400	0	200	15.5%	18.4%	0.0%	2.9%
6/30/2041	1,200	1,400	0	200	15.4%	18.4%	0.0%	3.0%
6/30/2042	1,200	1,400	0	200	15.4%	18.4%	0.0%	3.0%
6/30/2043	1,200	1,500	0	300	15.4%	18.3%	0.0%	2.9%



EMPLOYER COST PROJECTIONS – BARGAINING UNIT

NM								
Valuation Date	Normal Cost \$		Additional UAAL Payment \$	Change \$	Normal Cost % of Payroll		Additional UAAL Payment % of Payroll	Change % of Payroll
	Current Benefits	Proposed Benefits			Current Benefits	Proposed Benefits		
6/30/2024	\$ 35	\$ 38	\$ 0	\$ 3	10.0%	10.8%	0.1%	0.9%
6/30/2025	36	39	0	3	10.0%	10.8%	0.1%	0.9%
6/30/2026	37	40	0	3	9.9%	10.8%	0.1%	1.0%
6/30/2027	38	41	0	3	9.8%	10.7%	0.1%	1.0%
6/30/2028	38	42	1	5	9.7%	10.6%	0.1%	1.0%
6/30/2029	39	43	1	5	9.6%	10.6%	0.1%	1.1%
6/30/2030	40	44	1	5	9.5%	10.4%	0.1%	1.0%
6/30/2031	40	44	1	5	9.2%	10.3%	0.1%	1.2%
6/30/2032	39	44	1	6	8.8%	9.9%	0.1%	1.2%
6/30/2033	38	44	1	7	8.4%	9.6%	0.1%	1.3%
6/30/2034	37	44	1	8	7.9%	9.3%	0.1%	1.5%
6/30/2035	37	44	1	8	7.5%	9.0%	0.1%	1.6%
6/30/2036	36	44	1	9	7.2%	8.8%	0.1%	1.7%
6/30/2037	35	44	1	10	6.9%	8.5%	0.1%	1.7%
6/30/2038	35	44	1	10	6.6%	8.3%	0.1%	1.8%
6/30/2039	35	45	1	11	6.4%	8.2%	0.1%	1.9%
6/30/2040	35	45	1	11	6.2%	8.1%	0.1%	2.0%
6/30/2041	36	46	1	11	6.1%	8.0%	0.1%	2.0%
6/30/2042	36	47	1	12	6.1%	7.9%	0.1%	1.9%
6/30/2043	37	49	1	13	6.0%	7.9%	0.1%	2.0%

EMPLOYER COST PROJECTIONS – BARGAINING UNIT

PD								
Valuation Date	Normal Cost \$		Additional UAAL Payment \$	Change \$	Normal Cost % of Payroll		Additional UAAL Payment % of Payroll	Change % of Payroll
	Current Benefits	Proposed Benefits			Current Benefits	Proposed Benefits		
6/30/2024	\$ 1,900	\$ 2,100	\$ 100	\$ 300	6.9%	7.6%	0.2%	0.9%
6/30/2025	1,900	2,100	100	300	6.8%	7.5%	0.2%	0.9%
6/30/2026	2,000	2,200	100	300	6.6%	7.3%	0.2%	0.9%
6/30/2027	2,000	2,200	100	300	6.4%	7.2%	0.2%	1.0%
6/30/2028	2,000	2,200	100	300	6.3%	7.1%	0.2%	1.0%
6/30/2029	2,000	2,300	100	400	6.2%	7.0%	0.2%	1.0%
6/30/2030	2,100	2,300	100	300	6.1%	7.0%	0.2%	1.1%
6/30/2031	2,100	2,400	100	400	6.0%	6.9%	0.2%	1.1%
6/30/2032	2,100	2,400	100	400	6.0%	6.8%	0.2%	1.0%
6/30/2033	2,100	2,400	100	400	5.8%	6.7%	0.2%	1.1%
6/30/2034	2,100	2,500	100	500	5.7%	6.6%	0.2%	1.1%
6/30/2035	2,100	2,500	100	500	5.5%	6.4%	0.2%	1.1%
6/30/2036	2,100	2,500	100	500	5.3%	6.3%	0.2%	1.2%
6/30/2037	2,100	2,500	100	500	5.2%	6.1%	0.2%	1.1%
6/30/2038	2,100	2,500	100	500	5.1%	6.0%	0.2%	1.1%
6/30/2039	2,100	2,600	100	600	5.0%	5.9%	0.2%	1.1%
6/30/2040	2,200	2,600	100	500	4.9%	5.9%	0.2%	1.2%
6/30/2041	2,200	2,700	100	600	4.8%	5.8%	0.2%	1.2%
6/30/2042	2,200	2,700	100	600	4.7%	5.7%	0.2%	1.2%
6/30/2043	2,200	2,700	100	600	4.6%	5.7%	0.2%	1.3%



EMPLOYER COST PROJECTIONS – BARGAINING UNIT

PM								
Valuation Date	Normal Cost \$		Additional UAAL Payment \$	Change \$	Normal Cost % of Payroll		Additional UAAL Payment % of Payroll	Change % of Payroll
	Current Benefits	Proposed Benefits			Current Benefits	Proposed Benefits		
6/30/2024	\$ 2,200	\$ 2,200	\$ 0	\$ -	13.9%	13.9%	0.0%	-
6/30/2025	2,300	2,300	0	-	13.6%	13.8%	0.0%	0.2%
6/30/2026	2,300	2,300	0	-	13.3%	13.6%	0.0%	0.3%
6/30/2027	2,300	2,300	0	-	13.1%	13.4%	0.0%	0.3%
6/30/2028	2,300	2,300	0	-	12.8%	13.2%	0.0%	0.4%
6/30/2029	2,300	2,400	0	100	12.5%	13.1%	0.0%	0.6%
6/30/2030	2,200	2,400	0	200	12.2%	12.9%	0.0%	0.7%
6/30/2031	2,200	2,400	0	200	11.8%	12.6%	0.0%	0.8%
6/30/2032	2,200	2,400	0	200	11.5%	12.4%	0.0%	0.9%
6/30/2033	2,200	2,400	0	200	11.2%	12.3%	0.0%	1.1%
6/30/2034	2,200	2,400	0	200	11.0%	12.1%	0.0%	1.1%
6/30/2035	2,200	2,400	0	200	10.7%	11.9%	0.0%	1.2%
6/30/2036	2,100	2,400	0	300	10.4%	11.7%	0.0%	1.3%
6/30/2037	2,100	2,400	0	300	10.1%	11.6%	0.0%	1.5%
6/30/2038	2,100	2,400	0	300	9.8%	11.4%	0.0%	1.6%
6/30/2039	2,000	2,400	0	400	9.5%	11.2%	0.0%	1.7%
6/30/2040	2,000	2,400	0	400	9.3%	11.1%	0.0%	1.8%
6/30/2041	2,000	2,400	0	400	9.1%	11.0%	0.0%	1.9%
6/30/2042	2,000	2,500	0	500	9.0%	11.0%	0.0%	2.0%
6/30/2043	2,000	2,500	0	500	8.9%	11.0%	0.0%	2.1%



EMPLOYER COST PROJECTIONS – BARGAINING UNIT

PO								
Valuation Date	Normal Cost \$		Additional UAAL Payment \$	Change \$	Normal Cost % of Payroll		Additional UAAL Payment % of Payroll	Change % of Payroll
	Current Benefits	Proposed Benefits			Current Benefits	Proposed Benefits		
6/30/2024	\$ 11,300	\$ 11,500	\$ 0	\$ 200	20.4%	20.8%	0.0%	0.4%
6/30/2025	11,400	11,600	0	200	20.1%	20.5%	0.0%	0.4%
6/30/2026	11,600	11,800	0	200	19.8%	20.2%	0.0%	0.4%
6/30/2027	11,700	12,000	0	300	19.4%	19.9%	0.0%	0.5%
6/30/2028	11,900	12,200	0	300	19.1%	19.6%	0.0%	0.5%
6/30/2029	12,000	12,400	0	400	18.8%	19.3%	0.0%	0.5%
6/30/2030	12,200	12,500	0	300	18.5%	19.0%	0.0%	0.5%
6/30/2031	12,300	12,700	0	400	18.1%	18.7%	0.0%	0.6%
6/30/2032	12,400	12,900	0	500	17.8%	18.4%	0.0%	0.6%
6/30/2033	12,600	13,100	0	500	17.5%	18.2%	0.0%	0.7%
6/30/2034	12,800	13,300	0	500	17.2%	17.9%	0.0%	0.7%
6/30/2035	13,000	13,500	0	500	17.0%	17.7%	0.0%	0.7%
6/30/2036	13,200	13,800	0	600	16.8%	17.5%	0.0%	0.7%
6/30/2037	13,400	14,100	0	700	16.6%	17.4%	0.0%	0.8%
6/30/2038	13,700	14,400	0	700	16.4%	17.2%	0.0%	0.8%
6/30/2039	14,000	14,700	0	700	16.3%	17.1%	0.0%	0.8%
6/30/2040	14,300	15,100	0	800	16.2%	17.0%	0.0%	0.8%
6/30/2041	14,700	15,500	0	800	16.1%	17.0%	0.0%	0.9%
6/30/2042	15,100	15,900	0	800	16.0%	16.9%	0.0%	0.9%
6/30/2043	15,500	16,400	0	900	16.0%	16.9%	0.0%	0.9%



EMPLOYER COST PROJECTIONS – BARGAINING UNIT

PR								
Valuation Date	Normal Cost \$		Additional UAAL Payment \$	Change \$	Normal Cost % of Payroll		Additional UAAL Payment % of Payroll	Change % of Payroll
	Current Benefits	Proposed Benefits			Current Benefits	Proposed Benefits		
6/30/2024	\$ 13,700	\$ 15,500	\$ 300	\$ 2,100	10.0%	11.4%	0.2%	1.6%
6/30/2025	13,800	15,800	300	2,300	9.8%	11.2%	0.2%	1.6%
6/30/2026	13,900	16,000	300	2,400	9.6%	11.1%	0.2%	1.7%
6/30/2027	14,000	16,200	300	2,500	9.4%	10.9%	0.2%	1.7%
6/30/2028	14,100	16,500	300	2,700	9.2%	10.7%	0.2%	1.7%
6/30/2029	14,200	16,700	300	2,800	9.0%	10.6%	0.2%	1.8%
6/30/2030	14,300	17,000	300	3,000	8.8%	10.5%	0.2%	1.9%
6/30/2031	14,400	17,300	300	3,200	8.6%	10.3%	0.2%	1.9%
6/30/2032	14,500	17,600	300	3,400	8.4%	10.2%	0.2%	2.0%
6/30/2033	14,700	17,800	400	3,500	8.3%	10.0%	0.2%	1.9%
6/30/2034	14,800	18,100	400	3,700	8.1%	9.9%	0.2%	2.0%
6/30/2035	14,900	18,500	400	4,000	7.9%	9.8%	0.2%	2.1%
6/30/2036	15,100	18,800	400	4,100	7.8%	9.7%	0.2%	2.1%
6/30/2037	15,300	19,200	400	4,300	7.7%	9.6%	0.2%	2.1%
6/30/2038	15,500	19,600	400	4,500	7.5%	9.5%	0.2%	2.2%
6/30/2039	15,700	20,000	400	4,700	7.4%	9.4%	0.2%	2.2%
6/30/2040	16,000	20,400	400	4,800	7.3%	9.4%	0.2%	2.3%
6/30/2041	16,300	20,900	400	5,000	7.2%	9.3%	0.2%	2.3%
6/30/2042	16,600	21,400	500	5,300	7.2%	9.3%	0.2%	2.3%
6/30/2043	16,900	22,000	500	5,600	7.1%	9.2%	0.2%	2.3%



EMPLOYER COST PROJECTIONS – BARGAINING UNIT

PS								
Valuation Date	Normal Cost \$		Additional UAAL Payment \$	Change \$	Normal Cost % of Payroll		Additional UAAL Payment % of Payroll	Change % of Payroll
	Current Benefits	Proposed Benefits			Current Benefits	Proposed Benefits		
6/30/2024	\$ 14,600	\$ 16,200	\$ 200	\$ 1,800	11.6%	12.9%	0.2%	1.5%
6/30/2025	14,700	16,400	200	1,900	11.3%	12.7%	0.2%	1.6%
6/30/2026	14,800	16,700	200	2,100	11.1%	12.5%	0.2%	1.6%
6/30/2027	14,900	17,000	200	2,300	10.8%	12.4%	0.2%	1.8%
6/30/2028	15,000	17,300	200	2,500	10.6%	12.2%	0.2%	1.8%
6/30/2029	15,100	17,600	200	2,700	10.4%	12.1%	0.2%	1.9%
6/30/2030	15,300	17,900	200	2,800	10.2%	11.9%	0.2%	1.9%
6/30/2031	15,400	18,200	200	3,000	10.0%	11.8%	0.2%	2.0%
6/30/2032	15,500	18,600	200	3,300	9.8%	11.7%	0.2%	2.1%
6/30/2033	15,700	18,900	300	3,500	9.6%	11.5%	0.2%	2.1%
6/30/2034	15,900	19,300	300	3,700	9.4%	11.4%	0.2%	2.2%
6/30/2035	16,000	19,700	300	4,000	9.2%	11.3%	0.2%	2.3%
6/30/2036	16,200	20,100	300	4,200	9.0%	11.2%	0.2%	2.4%
6/30/2037	16,400	20,500	300	4,400	8.9%	11.1%	0.2%	2.4%
6/30/2038	16,600	20,900	300	4,600	8.7%	11.0%	0.2%	2.5%
6/30/2039	16,800	21,400	300	4,900	8.6%	10.9%	0.2%	2.5%
6/30/2040	17,100	21,900	300	5,100	8.5%	10.8%	0.2%	2.5%
6/30/2041	17,400	22,400	300	5,300	8.4%	10.8%	0.2%	2.6%
6/30/2042	17,700	23,000	300	5,600	8.3%	10.7%	0.2%	2.6%
6/30/2043	18,100	23,600	300	5,800	8.2%	10.7%	0.2%	2.7%



EMPLOYER COST PROJECTIONS – BARGAINING UNIT

RN								
Valuation Date	Normal Cost \$		Additional UAAL Payment \$	Change \$	Normal Cost % of Payroll		Additional UAAL Payment % of Payroll	Change % of Payroll
	Current Benefits	Proposed Benefits			Current Benefits	Proposed Benefits		
6/30/2024	\$ 6,500	\$ 7,500	\$ 100	\$ 1,100	9.1%	10.4%	0.2%	1.5%
6/30/2025	6,600	7,600	100	1,100	8.9%	10.2%	0.2%	1.5%
6/30/2026	6,700	7,700	200	1,200	8.7%	10.1%	0.2%	1.6%
6/30/2027	6,700	7,900	200	1,400	8.5%	10.0%	0.2%	1.7%
6/30/2028	6,800	8,000	200	1,400	8.4%	9.8%	0.2%	1.6%
6/30/2029	6,900	8,100	200	1,400	8.2%	9.7%	0.2%	1.7%
6/30/2030	6,900	8,300	200	1,600	8.0%	9.6%	0.2%	1.8%
6/30/2031	7,000	8,400	200	1,600	7.8%	9.4%	0.2%	1.8%
6/30/2032	7,000	8,500	200	1,700	7.7%	9.3%	0.2%	1.8%
6/30/2033	7,100	8,700	200	1,800	7.5%	9.2%	0.2%	1.9%
6/30/2034	7,200	8,800	200	1,800	7.4%	9.1%	0.2%	1.9%
6/30/2035	7,200	9,000	200	2,000	7.3%	9.0%	0.2%	1.9%
6/30/2036	7,300	9,100	200	2,000	7.1%	8.9%	0.2%	2.0%
6/30/2037	7,400	9,300	200	2,100	7.0%	8.8%	0.2%	2.0%
6/30/2038	7,500	9,500	200	2,200	6.9%	8.7%	0.2%	2.0%
6/30/2039	7,600	9,700	200	2,300	6.8%	8.7%	0.2%	2.1%
6/30/2040	7,700	9,900	200	2,400	6.7%	8.6%	0.2%	2.1%
6/30/2041	7,900	10,200	200	2,500	6.6%	8.5%	0.2%	2.1%
6/30/2042	8,000	10,400	200	2,600	6.6%	8.5%	0.2%	2.1%
6/30/2043	8,200	10,700	300	2,800	6.5%	8.5%	0.2%	2.2%



EMPLOYER COST PROJECTIONS – BARGAINING UNIT

SM								
Valuation Date	Normal Cost \$		Additional UAAL Payment \$	Change \$	Normal Cost % of Payroll		Additional UAAL Payment % of Payroll	Change % of Payroll
	Current Benefits	Proposed Benefits			Current Benefits	Proposed Benefits		
6/30/2024	\$ 1,800	\$ 1,800	\$ 0	\$ -	26.5%	26.5%	0.0%	-
6/30/2025	1,700	1,700	0	-	25.2%	25.3%	0.0%	0.1%
6/30/2026	1,700	1,700	0	-	24.0%	24.2%	0.0%	0.2%
6/30/2027	1,600	1,600	0	-	22.9%	23.2%	0.0%	0.3%
6/30/2028	1,500	1,600	0	100	21.6%	22.0%	0.0%	0.4%
6/30/2029	1,500	1,500	0	-	20.5%	21.0%	0.0%	0.5%
6/30/2030	1,400	1,500	0	100	19.5%	20.1%	0.0%	0.6%
6/30/2031	1,400	1,400	0	-	18.6%	19.3%	0.0%	0.7%
6/30/2032	1,300	1,400	0	100	17.7%	18.5%	0.0%	0.8%
6/30/2033	1,300	1,400	0	100	17.0%	17.9%	0.0%	0.9%
6/30/2034	1,300	1,400	0	100	16.5%	17.4%	0.0%	0.9%
6/30/2035	1,300	1,400	0	100	16.1%	17.0%	0.0%	0.9%
6/30/2036	1,300	1,400	0	100	15.8%	16.7%	0.0%	0.9%
6/30/2037	1,300	1,400	0	100	15.5%	16.5%	0.0%	1.0%
6/30/2038	1,300	1,400	0	100	15.3%	16.3%	0.0%	1.0%
6/30/2039	1,300	1,400	0	100	15.2%	16.2%	0.0%	1.0%
6/30/2040	1,400	1,400	0	-	15.1%	16.1%	0.0%	1.0%
6/30/2041	1,400	1,500	0	100	15.0%	16.0%	0.0%	1.0%
6/30/2042	1,400	1,500	0	100	15.0%	16.0%	0.0%	1.0%
6/30/2043	1,500	1,600	0	100	15.0%	16.0%	0.0%	1.0%



EMPLOYER COST PROJECTIONS – BARGAINING UNIT

SO								
Valuation Date	Normal Cost \$		Additional UAAL Payment \$	Change \$	Normal Cost % of Payroll		Additional UAAL Payment % of Payroll	Change % of Payroll
	Current Benefits	Proposed Benefits			Current Benefits	Proposed Benefits		
6/30/2024	\$ 2,600	\$ 2,600	\$ 0	\$ -	25.9%	25.9%	0.0%	-
6/30/2025	2,600	2,600	0	-	24.9%	25.0%	0.0%	0.1%
6/30/2026	2,500	2,600	0	100	23.9%	24.1%	0.0%	0.2%
6/30/2027	2,500	2,500	0	-	22.9%	23.2%	0.0%	0.3%
6/30/2028	2,500	2,500	0	-	22.1%	22.5%	0.0%	0.4%
6/30/2029	2,500	2,500	0	-	21.3%	21.7%	0.0%	0.4%
6/30/2030	2,500	2,500	0	-	20.4%	21.0%	0.0%	0.6%
6/30/2031	2,400	2,500	0	100	19.7%	20.3%	0.0%	0.6%
6/30/2032	2,400	2,500	0	100	19.0%	19.7%	0.0%	0.7%
6/30/2033	2,400	2,500	0	100	18.4%	19.1%	0.0%	0.7%
6/30/2034	2,400	2,500	0	100	17.9%	18.7%	0.0%	0.8%
6/30/2035	2,400	2,500	0	100	17.4%	18.2%	0.0%	0.8%
6/30/2036	2,400	2,600	0	200	17.0%	17.9%	0.0%	0.9%
6/30/2037	2,500	2,600	0	100	16.7%	17.6%	0.0%	0.9%
6/30/2038	2,500	2,600	0	100	16.4%	17.4%	0.0%	1.0%
6/30/2039	2,500	2,700	0	200	16.2%	17.2%	0.0%	1.0%
6/30/2040	2,600	2,800	0	200	16.1%	17.1%	0.0%	1.0%
6/30/2041	2,700	2,800	0	100	16.0%	17.0%	0.0%	1.0%
6/30/2042	2,700	2,900	0	200	15.9%	17.0%	0.0%	1.1%
6/30/2043	2,800	3,000	0	200	15.9%	16.9%	0.0%	1.0%



EMPLOYER COST PROJECTIONS – BARGAINING UNIT

SS								
Valuation Date	Normal Cost \$		Additional UAAL Payment \$	Change \$	Normal Cost % of Payroll		Additional UAAL Payment % of Payroll	Change % of Payroll
	Current Benefits	Proposed Benefits			Current Benefits	Proposed Benefits		
6/30/2024	\$ 4,800	\$ 4,900	\$ 100	\$ 200	12.4%	12.8%	0.1%	0.5%
6/30/2025	4,800	5,000	100	300	12.1%	12.5%	0.1%	0.5%
6/30/2026	4,800	5,000	100	300	11.7%	12.3%	0.1%	0.7%
6/30/2027	4,800	5,100	100	400	11.4%	12.0%	0.1%	0.7%
6/30/2028	4,900	5,100	100	300	11.1%	11.8%	0.1%	0.8%
6/30/2029	4,900	5,200	100	400	10.8%	11.6%	0.1%	0.9%
6/30/2030	4,900	5,300	100	500	10.5%	11.4%	0.1%	1.0%
6/30/2031	4,800	5,300	100	600	10.2%	11.1%	0.1%	1.0%
6/30/2032	4,800	5,300	100	600	9.8%	10.9%	0.1%	1.2%
6/30/2033	4,800	5,400	100	700	9.5%	10.6%	0.1%	1.2%
6/30/2034	4,800	5,400	100	700	9.3%	10.4%	0.1%	1.2%
6/30/2035	4,800	5,500	100	800	9.0%	10.2%	0.1%	1.3%
6/30/2036	4,800	5,500	100	800	8.7%	10.0%	0.1%	1.4%
6/30/2037	4,800	5,600	100	900	8.5%	9.9%	0.1%	1.5%
6/30/2038	4,800	5,700	100	1,000	8.2%	9.7%	0.1%	1.6%
6/30/2039	4,800	5,800	100	1,100	8.0%	9.5%	0.1%	1.6%
6/30/2040	4,900	5,900	100	1,100	7.8%	9.4%	0.1%	1.7%
6/30/2041	4,900	6,000	100	1,200	7.7%	9.3%	0.1%	1.7%
6/30/2042	5,000	6,100	100	1,200	7.6%	9.3%	0.1%	1.8%
6/30/2043	5,100	6,200	100	1,200	7.5%	9.2%	0.1%	1.8%



EMPLOYER COST PROJECTIONS – BARGAINING UNIT

SW								
Valuation Date	Normal Cost \$		Additional UAAL Payment \$	Change \$	Normal Cost % of Payroll		Additional UAAL Payment % of Payroll	Change % of Payroll
	Current Benefits	Proposed Benefits			Current Benefits	Proposed Benefits		
6/30/2024	\$ 21,500	\$ 24,300	\$ 400	\$ 3,200	10.6%	12.0%	0.2%	1.6%
6/30/2025	21,700	24,700	400	3,400	10.4%	11.8%	0.2%	1.6%
6/30/2026	21,900	25,200	400	3,700	10.2%	11.7%	0.2%	1.7%
6/30/2027	22,200	25,600	400	3,800	10.0%	11.6%	0.2%	1.8%
6/30/2028	22,400	26,100	400	4,100	9.8%	11.5%	0.2%	1.9%
6/30/2029	22,700	26,700	400	4,400	9.7%	11.3%	0.2%	1.8%
6/30/2030	23,000	27,200	500	4,700	9.5%	11.2%	0.2%	1.9%
6/30/2031	23,300	27,700	500	4,900	9.3%	11.1%	0.2%	2.0%
6/30/2032	23,600	28,300	500	5,200	9.2%	11.0%	0.2%	2.0%
6/30/2033	23,800	28,800	500	5,500	9.0%	10.9%	0.2%	2.1%
6/30/2034	24,100	29,400	500	5,800	8.9%	10.8%	0.2%	2.1%
6/30/2035	24,500	30,000	500	6,000	8.7%	10.7%	0.2%	2.2%
6/30/2036	24,800	30,700	500	6,400	8.6%	10.6%	0.2%	2.2%
6/30/2037	25,100	31,300	600	6,800	8.4%	10.5%	0.2%	2.3%
6/30/2038	25,500	32,000	600	7,100	8.3%	10.4%	0.2%	2.3%
6/30/2039	25,800	32,700	600	7,500	8.2%	10.4%	0.2%	2.4%
6/30/2040	26,300	33,500	600	7,800	8.1%	10.3%	0.2%	2.4%
6/30/2041	26,700	34,300	600	8,200	8.0%	10.2%	0.2%	2.4%
6/30/2042	27,300	35,200	600	8,500	7.9%	10.2%	0.2%	2.5%
6/30/2043	27,800	36,200	700	9,100	7.8%	10.2%	0.2%	2.6%



EMPLOYER COST PROJECTIONS – BARGAINING UNIT

UM								
Valuation Date	Normal Cost \$		Additional UAAL Payment \$	Change \$	Normal Cost % of Payroll		Additional UAAL Payment % of Payroll	Change % of Payroll
	Current Benefits	Proposed Benefits			Current Benefits	Proposed Benefits		
6/30/2024	\$ 6,000	\$ 6,300	\$ 0	\$ 300	13.2%	13.9%	0.1%	0.8%
6/30/2025	6,000	6,300	0	300	12.8%	13.6%	0.1%	0.9%
6/30/2026	6,000	6,400	0	400	12.5%	13.4%	0.1%	1.0%
6/30/2027	6,000	6,500	0	500	12.1%	13.1%	0.1%	1.1%
6/30/2028	6,000	6,600	0	600	11.8%	12.9%	0.1%	1.2%
6/30/2029	6,000	6,600	0	600	11.4%	12.6%	0.1%	1.3%
6/30/2030	6,000	6,700	100	800	11.1%	12.4%	0.1%	1.4%
6/30/2031	6,000	6,800	100	900	10.8%	12.2%	0.1%	1.5%
6/30/2032	6,000	6,800	100	900	10.5%	11.9%	0.1%	1.5%
6/30/2033	6,000	6,900	100	1,000	10.1%	11.7%	0.1%	1.7%
6/30/2034	6,000	7,000	100	1,100	9.8%	11.4%	0.1%	1.7%
6/30/2035	6,000	7,000	100	1,100	9.5%	11.2%	0.1%	1.8%
6/30/2036	6,000	7,100	100	1,200	9.3%	11.1%	0.1%	1.9%
6/30/2037	6,000	7,200	100	1,300	9.0%	10.9%	0.1%	2.0%
6/30/2038	6,000	7,300	100	1,400	8.8%	10.7%	0.1%	2.0%
6/30/2039	6,000	7,400	100	1,500	8.6%	10.6%	0.1%	2.1%
6/30/2040	6,000	7,500	100	1,600	8.4%	10.5%	0.1%	2.2%
6/30/2041	6,100	7,600	100	1,600	8.2%	10.4%	0.1%	2.3%
6/30/2042	6,100	7,800	100	1,800	8.1%	10.3%	0.1%	2.3%
6/30/2043	6,200	7,900	100	1,800	8.0%	10.2%	0.1%	2.3%



EMPLOYER COST PROJECTIONS – BARGAINING UNIT

Non-County								
Valuation Date	Normal Cost \$		Additional UAAL Payment \$	Change \$	Normal Cost % of Payroll		Additional UAAL Payment % of Payroll	Change % of Payroll
	Current Benefits	Proposed Benefits			Current Benefits	Proposed Benefits		
6/30/2024	\$ 12,500	\$ 13,400	\$ 200	\$ 1,100	13.1%	13.9%	0.2%	1.0%
6/30/2025	12,400	13,400	200	1,200	12.6%	13.5%	0.2%	1.1%
6/30/2026	12,300	13,500	200	1,400	12.1%	13.2%	0.2%	1.3%
6/30/2027	12,300	13,500	200	1,400	11.7%	12.9%	0.2%	1.4%
6/30/2028	12,200	13,700	200	1,700	11.3%	12.7%	0.2%	1.6%
6/30/2029	12,200	13,800	200	1,800	11.0%	12.4%	0.2%	1.6%
6/30/2030	12,200	13,900	200	1,900	10.7%	12.2%	0.2%	1.7%
6/30/2031	12,200	14,100	200	2,100	10.4%	12.0%	0.2%	1.8%
6/30/2032	12,200	14,200	200	2,200	10.0%	11.7%	0.2%	1.9%
6/30/2033	12,200	14,400	200	2,400	9.8%	11.6%	0.2%	2.0%
6/30/2034	12,200	14,600	200	2,600	9.5%	11.4%	0.2%	2.1%
6/30/2035	12,200	14,800	200	2,800	9.3%	11.2%	0.2%	2.1%
6/30/2036	12,300	15,000	300	3,000	9.0%	11.0%	0.2%	2.2%
6/30/2037	12,300	15,200	300	3,200	8.8%	10.9%	0.2%	2.3%
6/30/2038	12,400	15,400	300	3,300	8.6%	10.7%	0.2%	2.3%
6/30/2039	12,500	15,700	300	3,500	8.4%	10.6%	0.2%	2.4%
6/30/2040	12,600	16,000	300	3,700	8.3%	10.5%	0.2%	2.4%
6/30/2041	12,800	16,300	300	3,800	8.1%	10.4%	0.2%	2.5%
6/30/2042	13,000	16,700	300	4,000	8.0%	10.3%	0.2%	2.5%
6/30/2043	13,200	17,100	300	4,200	7.9%	10.3%	0.2%	2.6%

