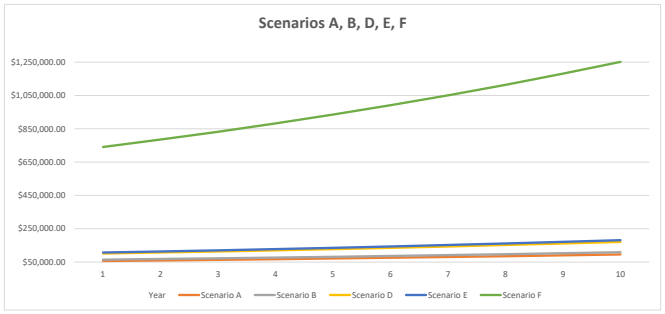
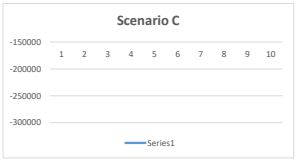



Scenario A - increasing 401K match to 5% for all Tier II employees, no pick up for any work group
Scenario B - 2.14% pick up for Tier 2 Public Safety ees + increasing Tier 2 general ees' base pay by 0.7%
Scenario C - partial pick up for public safety: 1.44% (2.14% - 0.7%) to be equal with general ees, nothing for general ees
Scenario D - partial pick up for public safety: 1% plus 401K increase for PS and general ees by 1%
Scenario E - 2.14% pick up for Tier 2 Public Safety employees + increasing 401K match by 1% for Tier 2 general employees
Scenario F - 1% base pay increase county-wide
Includes Tier 2 savings for both groups - public ees and public safety ees

| Year | Scenario A | Scenario B | Scenario C | Scenario D | Scenario E | Scenario F | Tier 1 savings |
|---|---|---|---|---|---|---|---|
| 1 | $56,754.31 | $64,604.31 | -$152,252.92 | $101,330.64 | $107,499.84 | $ 740,833.03 | -$277,056.71 |
| 2 | $60,159.57 | $68,480.57 | -$161,388.10 | $107,410.48 | $113,949.83 | $ 785,283.01 | -$293,680.11 |
| 3 | $63,769.14 | $72,589.40 | -$171,071.38 | $113,855.11 | $120,786.82 | $ 832,399.99 | -$311,300.91 |
| 4 | $67,595.29 | $76,944.77 | -$181,335.67 | $120,686.42 | $128,034.03 | $ 882,343.99 | -$329,978.97 |
| 5 | $71,651.01 | $81,561.45 | -$192,215.81 | $127,927.60 | $135,716.07 | $ 935,284.63 | -$349,777.71 |
| 6 | $75,950.07 | $86,455.14 | -$203,748.76 | $135,603.26 | $143,859.04 | $ 991,401.70 | -$370,764.37 |
| 7 | $80,507.07 | $91,642.45 | -$215,973.68 | $143,739.45 | $152,490.58 | $ 1,050,885.81 | -$393,010.23 |
| 8 | $85,337.50 | $97,141.00 | -$228,932.10 | $152,363.82 | $161,640.02 | $ 1,113,938.95 | -$416,590.85 |
| 9 | $90,457.75 | $102,969.46 | -$242,668.03 | $161,505.65 | $171,338.42 | $ 1,180,775.29 | -$441,586.30 |
| 10 | $95,885.21 | $109,147.63 | -$257,228.11 | $171,195.99 | $181,618.72 | $ 1,251,621.81 | -$468,081.47 |
| **Total for 10 years =** | $748,066.92 | **$851,536.18** | -$2,006,814.56 | **$1,335,618.44** | $1,416,933.37 | **$9,764,768.20** | **-$3,651,827.63** |
| **Savings over 10 years** | -$2,903,760.71 | **-$2,800,291.44** | -$5,658,642.19 | **-$2,316,209.19** | -$2,234,894.25 | $6,112,940.57 | |




| Similar conditions in all scenarios | Changing variables |
|---|---|
| Current rates snapshot | Future new FTE requests |
| No vacancies | COLA |
| COLA set at 3% annually | Future URS rates changes |
| Perf Evals set at 3% annually | Tier 1 numbers will change (retirements) |
| Tier 2 reduced URS employER rates included | Turnover |
| Current participation in 401K plan | |
| Benefits, WC, taxes are NOT included | |

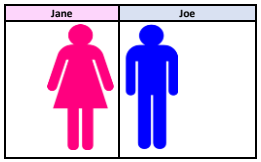
| Scenarios | $ low to high |
|---|---|
| C | -$5,658,642.19 |
| A | -$2,903,760.71 |
| B | -$2,800,291.44 |
| E | -$2,234,894.25 |
| D | -$2,316,209.19 |
| F | $6,112,940.57 |

Scenario C - partial pick up for public safety: 1.44% (2.14% - 0.7%) to be equal with general ees, nothing for general ees
Scenario A - increasing 401K match to 5% for all Tier II employees, no pick up for any work group
Scenario B - 2.14% pick up for Tier 2 Public Safety ees + increasing Tier 2 general ees' base pay by 0.7%
Scenario E - 2.14% pick up for Tier 2 Public Safety employees + increasing 401K match by 1% for Tier 2 general employees
Scenario D - partial pick up for public safety: 1% plus 401K increase for PS and general ees by 1%
Scenario F - 1% COLA county-wide

| Scenario A | | Scenario B | | Scenario C | |
|---|---|---|---|---|---|
| **Pros** | **Cons** | **Pros** | **Cons** | **Pros** | **Cons** |
| Happier general public employees | Increase of 401K only | Covers changes for employees (PS & public ees) | Financially 3rd cheapest | General and PS ees are treated equally | Doesn't quite match public safety ees inc. |
| Increase of 401 K | Doesn't quite match public safety ees inc. | Does not affect turnover | | Should not affect turnover | Unfair to general ees? |
| Motivates 401K participation | May affect public safety ee turnover | PS wage integrity | | Wage integrity | |
| Wage integrity | | | | | |

| Scenario D | | Scenario E | | Scenario F | |
|---|---|---|---|---|---|
| **Pros** | **Cons** | **Pros** | **Cons** | **Pros** | **Cons** |
| Happier general public employees | Doesn't quite match public safety ees inc. | Happy employees (PS & public ees) | GE's paycheck is reduced | Happy general ees | Doesn't quite match public safety ees inc. |
| Should not affect turnover | | Motivates GE 401K participation | | Wage integrity | Tier1, PT, seasonal - all get 1% increase |
| Wage integrity | | | | Easy to administer | Possible turnover in public safety |
| Motivates 401K participation | | | | | |

| | Scenario A (401K + 1%) | | Scenario B (PS 2.14% pu, GE .7%) | | Scenario C (PS 2.14%-.7%pu) | | Scenario D (PS 1% + PS&GE 401K 1%) | | Scenario E (PS 2.14%, GE 401K +1%) | | Scenario F - 1% COLA county-wide | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Joe - Public Safety | Jane - General Ee | Joe - Public Safety | Jane - General Ee | Joe - Public Safety | Jane - General Ee | Joe - Public Safety | Jane - General Ee | Joe - Public Safety | Jane - General Ee | Joe - Public Safety | Jane - General Ee | |
| **Salary** | $100,000.00 | $100,000.00 | $100,000.00 | $100,000.00 | $100,000.00 | $100,000.00 | $100,000.00 | $100,000.00 | $100,000.00 | $100,000.00 | $100,000.00 | $100,000.00 | |
| **401K 4%** | $5,000.00 | $5,000.00 | $4,000.00 | $4,000.00 | $4,000.00 | $4,000.00 | $5,000.00 | $5,000.00 | $4,000.00 | $5,000.00 | $4,000.00 | $4,000.00 | |
| **URS savings** | -$500.00 | -$1,000.00 | -$500.00 | -$1,000.00 | -$500.00 | -$1,000.00 | -$500.00 | -$1,000.00 | -$500.00 | -$1,000.00 | -$500.00 | -$1,000.00 | |
| **URS Pick-up** | $0.00 | $0.00 | $2,140.00 | $700.00 | $1,440.00 | $0.00 | $1,000.00 | $0.00 | $2,140.00 | $0.00 | $1,000.00 | $1,000.00 | COLA for sc F |
| **Total** | $104,500.00 | $104,000.00 | $105,640.00 | $103,700.00 | $104,940.00 | $103,000.00 | $105,500.00 | $104,000.00 | $105,640.00 | $104,000.00 | $104,500.00 | $104,000.00 | |




| Tier II | |
|---|---|
| 346 general ees | 111 public safety ees |

| | Scenario A | Scenario B | Scenario C | Scenario D | Scenario E | Scenario F |
|---|---|---|---|---|---|---|
| **1st year increase ann** | $ 307,497.00 | $ 314,902.00 | $ 110,320.00 | $ 349,550.00 | $ 355,370.00 | $ 952,854.00 |
| **Tier 2 savings ann** | $ 253,955.00 | $ 253,955.00 | $ 253,955.00 | $ 253,955.00 | $ 253,955.00 | $ 253,955.00 |
| **Tier 1 savings ann** | $ 261,374.00 | $ 261,374.00 | $ 261,374.00 | $ 261,374.00 | $ 261,374.00 | $ 261,374.00 |
| **Total 1st yr annual** | **$ (207,832.00)** | **$ (200,427.00)** | **$ (405,009.00)** | **$ (165,779.00)** | **$ (159,959.00)** | **$ 437,525.00** |
| | | | | | | |
| **10 yrs increase** | $ 4,296,233.00 | $ 4,399,703.00 | $ 1,541,352.00 | $ 4,883,785.00 | $ 4,965,010.00 | $ 13,312,935.00 |
| **Tier 2 savings 10 yrs** | $ 3,548,167.00 | $ 3,548,167.00 | $ 3,548,167.00 | $ 3,548,167.00 | $ 3,548,167.00 | $ 3,548,167.00 |
| **Tier 1 savings 10 yrs** | $ 3,651,827.63 | $ 3,651,827.63 | $ 3,651,827.63 | $ 3,651,827.63 | $ 3,651,827.63 | $ 3,651,827.63 |
| **Total 10 yrs** | **$ (2,903,761.63)** | **$ (2,800,291.63)** | **$ (5,658,642.63)** | **$ (2,316,209.63)** | **$ (2,234,984.63)** | **$ 6,112,940.37** |

B